T22. 35/8:994



INDIVIDUAL INCOME TAX RETURNS 1994

▲ RETURNS FILED \$ TAX COMPUTATIONS \$
SALARIES & WAGES \$ TAXABLE INCOME ▼
▲ EXEMPTIONS \$ STANDARD DEDUCTIONS
ADJUSTED GROSS INCOME \$ INCOME TAX
NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY
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▲ TAX CREDITS ▼ SOURCES OF INCOME \$
DIVIDENDS A ROYALTIES \$ CAPITAL GAINS
\$ EARNED INCOME CREDIT ▼ TAX RATES ▲

STATISTICS OF INCOME DIVISION

Department of the Treasury Internal Revenue Service

Individual Income Tax Returns 1994

APR 6 7 2004

BOSTON PUBLIC LIERARY

PAMENT GOCUMENTS DEPARTMENT

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, electronic bulletin boards, and the Internet. You can sample our products by contacting our electronic bulletin board at (202) 874-9574 or our Internet site at http://www.ustreas.irs.gov/prod/tax stats/index.html.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202)874-0410, or by fax on (202)874-0922.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1994. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of nearly 116 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1994.

Table A on the following pages presents selected income and tax items for Tax Years 1990, 1991, 1992, 1993, and 1994 as they appear on the forms and provides the percentage change for each item between 1993 and 1994. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1994, the number of individual tax returns filed increased by over 1.3 million, or

1.2 percent. Adjusted gross income (AGI) grew \$184.2 billion, or 4.9 percent from 1993 to 1994, compared to the 2.6 percent growth recorded from 1992 to 1993. Total tax liability increased 6.6 percent to \$565.6 billion. Several components of AGI showed sizable changes for 1994: unemployment compensation decreased 26.5 percent; farm net income decreased 101.2 percent; and taxable social security benefits included in AGI increased 56.8 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1994, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

Michael Parisi was responsible for the text and production of this report. Technical assistance was provided by Michael Strudler. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Table A.-Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars¹

[All figures are estimates based on samples-money amounts are in thousands of dollars]

	Current dollars							
ltem .	1990	1991	1992	1993	1994	Percent chang 1993 to 1994		
	(1)	(2)	(3)	(4)	(5)	(6)		
All returns	113,717,138	114,730,123	113,604,503	114,601,819	115,943,131	1.2		
Form 1040 returns	69,270,236	68.992.987	65,870,679	66,358,259	66,390,696	0.0		
Electronically filed returns	3,125,950	2,900,257	3,412,727	3,858,800	3,562,384	-7.7		
form 1040A returns	25,917,288	26,605,992	28,768,327	27,850,427	26,051,305	-6.5		
Electronically filed returns	1							
	4 231,641	6,496,237	7,266,419	7,707,100	5,639,602	-26.8		
orm 1040EZ returns	18,529,614	19,131,143	18,965,496	20,393,132	20,507,577	0.6		
Electronically filed returns	1,397,449	1,899,679	1,825,658	2,524,937	2,700.590	7.0		
orm 1040PC returns	na	t	4,770 221	4,215,400	2,993,313	-29.0		
alaries & wages								
Number of returns Amount	96,729,912 2,599 401,271	97,066,245	96,263 895	98 003,356	99 356,244	1.4 4.7		
axable interest received	2,599 401,271	2,674,260,752	2,805,703,266	2,892 120,390	3,026,777,706	4.7		
Number of returns	70.369.662	70 161,547	67 280 674	65,233,312	65,340,012	0.2		
Amount	227,083,888	209 411,465	162,343,280	131,140,527	126,169,276	-3.8		
ax-exempt interest								
Number of returns	3,916,925	4,128,715	4,453,458	4,691,129	5,061,511	7.9		
Amount	40,228,405	43,111,140	45,728,471	46,459,032	48,296,834	4.0		
ividends in AGI	22.004.444	00 000 000	00 745 400	04.000.040	05.005.000			
Number of returns Amount	22,904,441 80,168,536	23,228,826 77,284,498	23,715,100 77,925,720	24,690,816 79,728,631	25,235,082 82,410,237	2.2 3.4		
tate income tax refund	80,100,330	11,204,490	11,523,120	79,720,031	62,410,237	3.4		
Number of returns	16,668,283	16,675,610	16,769,415	17,272,312	17,771,636	2.9		
Amount	10,155,294	10,360,755	10,190,421	11,237,850	11,853,690	5.5		
limony received								
Number of returns	466,075	465,461	466,532	418,739	421,716	0.7		
Amount	3,876,235	4 141,841	4,606,142	4 208,182	4,397,932	4.5		
usiness or profession net income, less loss Number of returns	14,637,591	15,029,325	15,320,466	15,633,049	15,944,127	2.0		
Amount	141,430,193	141.864.014	154,002,154	155,704,680	166,203,589	6.7		
let capital gain in AGI less loss		,	101,002,101	100,701,000	700,200,000	0.7		
Number of returns	12,121,524	12,682,215	13,352,724	14,465,599	14,808,542	2.4		
Amount.	113,159,105	101,559,040	116,393,768	141,576,763	139,544,718	-1 4		
apital gain distributions reported on Form 1040								
Number of returns Amount	2,166,358 1,072,088	2,326,788 1,216,780	3,137,878 1,835,768	3,942,860 2,595,138	4,014,164 2,743,634	1.8 5.7		
ales of property other than capital assets, net	1,072,000	1,210,760	1,033,700	2,393,130	2,743,034	5.7		
gain less loss								
Number of returns	1,691,377	1,605,159	1,684,241	1,705,943	1,774,653	4.0		
Amount	1,471,208	-2,201,504	-2,654,106	-3,825,285	-3,188,731	16.6		
otal IRA distributions								
Number of returns Amount	4,389,748 35,402,867	4,899,292 42,481,367	5,565,393	5,130,514	5,502,525	7.3		
axable IRA distributions in AGI	35,402,667	42,461,307	55,637,677	48,717,807	55,312,555	13.5		
Number of returns	3,545,474	3,996,947	4,444,823	4,382,772	4,777,297	9.0		
Amount	17,554 377	20,627 106	26,273,246	27,080,640	33,106,103	22.3		
otal pensions & annuities								
Number of returns	17,957,834	18,893,132	18,752,298	18,534,595	19,063,270	2.9		
Amount	214,431,668	239 241,028	262,505,637	270,507,408	288,967,847	6.8		
axable pensions & annuities in AGI Number of returns	17,014,091	47.007.000	47.070.445	47.444.4	47.000.000			
Amount	159,294,448	17,907,232 176,501,703	17,676,445 186 491,698	17,441,114 194,014 034	17,893,606 205,442,984	2.6 5.9		
ents, royalties, partnerships, estates,	100,204,440	170,001,100	100 451,000	104,014 004	200,442,504	1 5.3		
rusts, etc						1		
Number of returns	14,341,128	13,872,760	13,593,119	13,778,329	13,995,757	16		
Amount	74,970,367	72,092,658	101,267,900	110,852,259	135,860,869	22.6		
arm net income less loss Number of returns	2,321,153	2.290,908	2.288.218	2.272 407				
Amount	-433,762	-2,853,007	-2,536,007	-3,666,447	2,242,324 -7,378,101	-1.3 -101.2		
nemployment compensation in AGI	1400,702	-2,000,007	-2,000,007	-5,000,447	17,070,701	-101.2		
Number of returns	8,014,136	9,931,421	10,309,533	9,655,286	8,530,794	-11.6		
Amount	15,453,147	23,309,714	31,393,169	27,586,208	20,285,055	-26.5		
ocial security benefits (received)								
Number of returns	10,812,582	11,047,907	10,783,342	10,412,635	10,040,115	-3.6		
Amount axable social security benefits in AGI	100,038,603	108,292,997	111,289,205	112,359,437	112,332,115	0.0		
Number of returns	5,082,575	5,333,413	5,535,811	5,688,191	5,891,912	3.6		
Amount	19,686,539	21,359,312	23,139,399	24,649,668	38,639,292	56.8		
oreign earned income exclusion 2					,			
Number of returns	204,053	222,057	252,629	243,928	257,240	5.5		
Amount	7,788 924	9 609,690	11,166,790	10,657,053	11,096,943	4.1		

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

		Current dollars							
ltem	1990	1991	1992	1993	1994	Percent change 1993 to 1994			
	(1)	(2)	(3)	(4)	(5)	(6)			
Net operating loss ?									
Number of returns Amount	322,604 35,573,263	328 480 40 030,770	351,037 42 117 716	367 330 44 021,921	431,277 47,045,252	17.4 6.9			
Other income, net gain less loss?	33,313,233	40 050,770	72 117 710	44 021,021	47,040,202	0.5			
Number of returns	5,514,420	5 399 836	5,256,347	5,225 702	5,453,748	4.4			
Amount	18,420,835	24 894 414	21 502 493	19,639,891	21,915,214	11 6			
Total income, net gain less loss									
Number of returns Amount	113,680,637 3,439,401,579	114,659,690 3,499,249,790	113,475,772 3,664,593,805	114,524,280 3,759,964,153	115,831,790 3,946 621,274	1.1 5.0			
Primary taxpayer IRA adjustment	3,439,401,579	3,499,249,790	3,004,393,803	3,759,964,153	3,946 621,274	5.0			
Number of returns	4,761,622	4,211,741	4,036 901	3,998,976	3.902 183	-2.4			
Amount	7,128 241	6,400,933	6,191,865	6 050,274	5,974 238	-13			
Spouse IRA adjustment									
Number of returns	2 106,852	1,912,395	1,837.085	1 799,919	1 707.974	-5.1			
Amount One-half of self-employment tax	2,729,979	2,629,244	2 504 195	2 477,126	2 414 533	-2.5			
Number of returns	11 006 093	11.751.761	12 206 670	12 486 990	12,734 753	2.0			
Amount	9 921,387	10,712 138	11 540,330	11 867 147	13,104 801	10.4			
Self-employed health insurance									
Number of returns	2,754,040	3,047 949	2,825,883	2,944,725	1,483,167	-496			
Amount	1,627,356	1,906 288	1,367,088	2,101,234	1 183,635	-43.7			
Keogh retirement plan									
Number of returns	824,327	840.087	919,187	947,949	995,844	5.1			
Amount Forfeited interest penalty	6,777,645	6,912,855	7 592 136	8 160 190	8 194,688	0.4			
Number of returns	906,265	989,496	905 383	691,586	636,445	-8.0			
Amount	194,925	196,726	153,086	105,227	137,032	30.2			
Alimony paid adjustment									
Number of returns	650,896	673,072	680,281	628,100	639,000	1.7			
Amount	4,932,087	5,302,480	5,513,598	5,305,227	5,513,611	3,9			
Foreign housing deductions Number of returns	2 684	2 690	3 374	2 479	4.312	70.0			
Amount	46,488	45,256	52,785	17,248	4,312 50,994	73.9 195.7			
Other adjustments	40,400	40,200	02,700	17,240	00,004	155.7			
Number of returns	135,447	99 191	88,883	103,801	125,020	20.4			
Amount	616,124	610,210	549,171	540,601	981,245	81.5			
Total statutory adjustments									
Number of returns	16,648,032 33,974,231	16,990,443	17,170,925	17,179,519	17,859,335	4.0			
Amount. Adjusted gross income or loss (AGI)	33,974 231	34 716,128	35,464,254	36,624,273	39 103,321	6.8			
Amount	3,405,427,348	3,464 533,661	3,629,129,550	3 723,339,880	3,907,517,953	4.9			
Total itemized deductions	-,,,		0,022,020		0,007,077,000				
Number of returns	32,174,938	32,489,919	32,540 614	32,821,464	33,017,754	0.6			
Amount	458,485,055	467,697,873	481,945 631	490,403,708	493,654,068	0.7			
Total standard deduction	00 000 774	04 004 774	00.070.000	00 040 040	04.047.400				
Number of returns Amount	80,620,774 331,456,520	81,304 774 351,076,010	80,072,236 366,533,607	80,840,916 382 134 445	81 947 182 397,106,389	1.4			
Basic standard deduction	331,430,320	331,070,010	300,333,007	302 134 443	357,100,305	3.5			
Number of returns	80,620,774	81,304,774	80,072 236	80,840,916	81,947,182	1,4			
Amount	320,840,806	340,096,951	355,222,745	370,905,395	385,027,102	3.8			
Additional standard deduction									
Number of returns Amount	10,954,167 10,615,715	11,038,416 10,979,059	10,643,118 11,310,862	10,547,983 11,229,050	10,621,983 12.079.287	0.7 7.6			
AGI less deductions	10,613,713	10,979,039	11,310,002	11,229,030	12,079,287	7.6			
Number of returns	102.922.034	103.213.145	102.105.105	102 468 642	104,288,562	1.8			
Amount	2,679,179,450	2,717,651,867	2,853,414 748	2,925,681,033	3,092,849,174	5.7			
Number of exemptions	227,549,246	231,296,627	230,547,002	232,920,023	232,716,395	-0.1			
Exemption amount	465,985,366	491,084,150	523,042,222	540,540,132	562,559,033	4.1			
Faxable income									
Number of returns Amount	93,148,332 2,263,661,230	92,717,816 2,284,087,935	90,717,400 2,395,695,907	90,831,069	92,793 239	2.2			
Tax from table, rate schedules, etc	2,263,661,230	2,284,087,935	2,395,695,907	2,453,542,706	2,597,980,066	5.9			
Number of returns	93.078.537	92.622.506	90 623 988	90 737 061	92 689 014	22			
Amount	452,155,839	453,843,011	481,900,611	508,359,262	540,938,022	6.4			
Additional taxes									
Number of returns	152,343	150,801	121 579	73,274	100,985	37.8			
Amount ncome tax before credits	971,740	659,653	730,262	534,701	633 313	18 4			
Number of returns	93,089,368	92,635,791	90,633,192	90,754,509	92,701,755	2.1			
Amount	453,127,579	454,502,664	482,630,873	508,893,963	541,571,335	6.4			
Child care credit		,		111,000,000	,077,000	0			
Number of returns	6,143,590	5,896,435	5,980,219	6,090,070	6,011,648	-1.3			
Amount.	2,549,004	2,520,549	2,527,188	2,559,319	2,525,652	-1.3			
Credit for elderly or disabled Number of returns	339.818	205.005	240.111	222.052	222.252				
Amount	61,898	285,085 57,083	240,144 51,120	223,053 49,019	222,358 46 601	-0.3 -4.9			
Foreign tax credit	01,030	07,003	31,120	45,013	40,001	7.5			
Number of returns	772,143	874,583	1,068,776	1,292,596	1,545,691	19.6			
Amount	1,682,307	1.824.334	2.047.275	2,217,865	2,308,948	4.1			

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item			Current dollars			Bornent ab
uen	1990	1991	1992	1993	1994	Percent change 1993 to 199
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit						
Number of returns Amount	262,573	259,625	252,151	255,132	301,244	181
	616,288	522,507	574 633	578,304	690,038	19.3
finimum tax credit Number of returns	33,609	32,154	00.040	00.450	77 133	28.2
Amount	214,226	169,331	63,316 283,960	60,158 256,340	376,558	46.9
otal credits 3	214,220	108,331	203,900	230,340	370,330	40.5
Number of returns	7,547,409	7.360.137	7 627 557	7 928 776	8 120,873	24
Amount	5,214,375	5,204,348	5,690,280	5,858 492	6,141,494	4.8
ncome tax less credits1			.,,	.,		
Number of returns	92,523,796	92,088,147	90,075,274	90,175,136	92.092.322	2.1
Amount	447,913,204	449,297,085	476,940,593	503,035,471	535,429,841	6.4
Self-employment tax			1			1
Number of returns	11,615,984	12,084,845	12,243,336	12,501,349	12,748,808	2.0
Amount	20,859,584	21,967,799	23,154,833	23,753,616	26,227,746	10.4
liternative minimum tax						1
Number of returns	132,103	243,672	287,183	334,615	368,964	10.3
Amount	830,313	1,213,426	1,357,063	2,052,790	2,212,094	7.8
Recapture taxes						
Number of returns	50,739	11.500	4 433	9,699	7,280	-24.9
Amount	66,023	26,956	27,583	30,014	34,596	15.3
Social security, Medicare tax on tip income						
not reported Number of returns	227,866	279 781	306 218	280 979	347.712	23.8
Amount	32,854	45 410	67 478	280,979 37 372	347,712	-10.1
ax on qualified retirement plans	32,034	45 410	07 470	37 372	33,399	-10.1
Number of returns	2,442,179	3,029,160	3.045,980	2.673.956	2.832.705	5.9
Amount	1,195,718	1,442,380	1,524,638	1,392,898	1,501,808	7.8
dvanced earned income credit payments	1,100,110	1,442,000	1,024,000	1,002,000	1,001,000	1.0
Number of returns.	8,009	26,086	27,599	35,196	220,447	526.3
Amount	2,367	6,743	15,396	10,316	75,243	629.4
otal tax liability 1,4			,			
Number of returns	95,103,483	94,848,722	93,088,694	93,330,455	95,432,579	2.3
Amount	470,909,018	474,008,060	503,095,005	530,328,396	565,560,681	6.6
ncome tax withheld						
Number of returns .	97,747,178	98,755,763	97,535,602	98,688,932	100,436,904	1.8
Amount.	386,525,674	397,605,848	407,463,612	426,405,232	460,687,479	8.0
stimated tax payments						
Number of returns	12,805,826	12,658,218	12,783,008	12,379,549	12,083,839	-2.4
Amount	91,607,397	92,576,548	113,747,377	116,326,360	115,983,568	+0.3
arned income credit ¹	1					
Number of returns	12,554,681	13,664,555	14,096,575	15,117,389	19,019,407	25.8
Amount	7,511,502	11,104,993	13,027,917	15,536,762	21,100,678	35.8
ayment with an extension request						
Number of returns	1,304,663	1,113,929	1,152,117	1,167,281	1,249,234	7.0
Amount.	16,704,169	14,563,609	9,947,890	11,830,005	19,752,634	67.0
xcess social security tax withheld						
Number of returns Amount	931,283 905,327	807,036 770.807	932,687	897,355	930,953	3.7
	905,327	770,807	846,175	925,295	935,083	1.1
Other payments Form 2439						
Number of returns	47,799	47,368	33,198	51.004	30,165	-40.9
Amount	33,975	56,313	109,013	63,897	44,384	-30.5
Form 4136	33,570	30,313	100,013	05,057	44,364	-30.3
Number of returns,	682,348	642,657	638,306	584,651	575,317	-1.6
Amount	145,124	149,940	171,046	155,319	157,098	1.1
otal payments ¹⁵				· ·		
Number of returns	106,138,534	106,827,617	106,046,359	107,125,726	109,152,732	1.9
Amount	503,463,897	516,828,059	545,313,031	579,499,432	618,682,380	6.8
verpayment, total						
Number of returns	83,507,580	85,564,104	80,991,052	82,403,149	85,089 436	3.3
Amount	88,479,352	95,269,292	92,047,931	98,875,046	112,924 413	14.2
verpayment refunded						
Number of returns	80,514,484	82,402,017	77,840,969	79,275,446	82,136,645	3.6
Amount	78,103,385	84,043,194	78,879,540	84,776,869	98,539,553	16.2
efund credited to next year	4.001.000	40:-:-				
Number of returns Amount	4,394,058	4,643,125	4,863,373	4,624,588	4,347,767	-6.0
	10,375,966	11,226,098	13,168,391	14,098,178	14,384,861	2.0
ax due at time of filing	26 000 010	05 507 010	00.0====	00.000	07.000	
Number of returns	26,986,948	25,567,640	29,035,574	28,637,871	27,639,693	-3.5
Amount	56,561,150	53,046,236	50,411,381	50,330,900	60,507,961	20.2
ax penalty Number of returns	3,792,027	3,798,637	4,555,184	4,972,115	4,707,696	-5.3

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

	Constant 1990 dollars ⁶							
ltem	1990	1991	1992	1993	1994	Percent change 1993 to 1994		
	(7)	(8)	(9)	(10)	(11)	(12)		
All returns	113,717,138	114,730,123	113,604,503	114,601,819	115,943,131	1.2		
orm 1040 returns	69.270.236	68.992.987	65,870,679	66,358,259	66,390,696	0.0		
			3,412,727	3,858,800	3,562,384	-7.7		
Electronically filed returns	3,125,950	2,900,257				-6.5		
form 1040A returns .	25,917,288	26,605,992	28,768,327	27,850,427	26,051,305	1		
Electronically filed returns	4,231,641	6,496,237	7,266,419	7,707,100	5,639,602	-26.8		
form 1040EZ returns .	18,529,614	19,131,143	18,965,496	20,393,132	20,507,577	0.6		
Electronically filed returns	1,397,449	1,899,679	1,825,658	2,524,937	2,700,590	7.0		
form 1040PC returns	na	†	4,770,221	4 215,400	2,993,313	-29 0		
Salaries & wages Number of returns Amount	96,729,912 2,599,401,271	97.066,245 2.566,469,052	96,263,895 2,614,821,310	98,003,356 2,614,937,061	99,356,244 2,669,116,143	1.4 2.1		
axable interest received								
Number of returns Amount	70,369,662 227,083,888	70,161,547 200,970,696	67,280,674 151,298,490	65,233,312 118,571,905	65,340,012 111,260,384	0.2 -6.2		
ax-exempt interest Number of returns	3,916,925	4,128,715	4,453,458	4,691,129	5,061,511	7.9		
Amount	40,228,405	41,373,455	42,617,401	42,006,358	42,589,801	1.4		
Dividends in AGI								
Number of returns	22,904,441	23,228,826	23,715,100	24 690,816	25,235,082	2.2		
Amount	80,168,536	74,169,384	72,624,157	72,087,370	72,672,167	0.8		
State income tax refund Number of returns	16,668,283	16,675,610	16,769 415	17,272,312	17,771,636	2.9		
Amount	10,155,294	9,943,143	9,497,130	10.160,805	10,452,989	2.9		
Alimony received						1		
Number of returns Amount	466,075 3,876,235	465,461 3,974,895	466,532 4,292,770	418,739 3,804,866	421,716 3,878,247	0.7 1.9		
Business or profession net income, less loss Number of returns Amount	14,637,591 141,430,193	15,029,325 136,145,887	15,320,466 143,524,841	15,633,049 140,781,808	15,944,127 146,564,011	2.0 4.1		
Net capital gain in AGI less loss Number of returns. Amount	12,121,524 113,159,105	12,682,215 97,465,489	13,352,724 108,475,087	14,465,599 128,007,923	14,808,542 123,055,307	2.4		
Capital gain distributions reported on Form 1040 Number of returns	2,166,358 1,072,088	2,326,788 1,167,735	3,137,878 1,710,874	3,942,860 2,346,418	4,014,164 2,419,430	1.8		
Amount Sales of property other than capital assets, net gain less loss		, ., .,						
Number of returns	1,691,377	1,605,159	1,684 241	1,705,943	1,774,653	4.0		
Amount	1,471,208	-2,112,768	-2,473,538	-3,458,666	-2,811,932	18.7		
Total IRA distributions Number of returns Amount	4,389,748 35,402,867	4,899,292 40,769,066	5,565,393 51,852,448	5,130,514 44,048,650	5,502,525 48,776,504	7,3 10.7		
Faxable IRA distributions in AGI								
Number of returns	3,545,474	3,996,947	4,444,823	4,382,772	4,777,297	9.0		
Amount	17,554,377	19,795,687	24,485,784	24,485,208	29,194,094	19.2		
Fotal pensions & annuities Number of returns Amount	17,957,834 214,431,668	18,893,132 229,597,916	18,752,298 244,646,446	18,534,595 244,581,743	19,063,270 254,821,735	2.9 4.2		
Taxable pensions & annuities in AGI					47.000.000			
Number of returns Amount Rents, royalties, partnerships, estates,	17,014,091 159,294,448	17,907,232 169,387,431	17,676,445 173,804,006	17,441,114 175,419,561	17,893,606 181,166,653	2.6 3.3		
trusts, etc								
Number of returns Amount	14,341,128 74,970,367	13,872,760 69,186,812	13,593,119 94,378,285	13,778,329 100,228,082	13,995,757 119,806,763	1.6 19.5		
Farm net income less loss Number of returns	2,321,153	2,290,908	2,288,218	2,272,407	2.242.324	-1.3		
Amount Jnemployment compensation in AGI	-433,762	-2,738,011	-2,363,473	-3,315,052	-6,506,262	-96.3		
Number of returns Amount	8,014,136 15,453,147	9,931,421 22,370,167	10,309,533 29,257,380	9,655,286 24,942,322	8,530,794 17,888,056	-11.6 -28.3		
Social security benefits (received) Number of returns Amount	10,812,582 100,038,603	11,047,907 103,928,020	10,783,342 103,717,805	10,412,635 101,590,811	10,040,115 99,058,302	-3.6 -2.5		
Taxable social security benefits in AGI Number of returns Amount	5,082,575 19,686,539	5,333 413 20,498,380	5,535,811 21,565,144	5,688,191 22,287,222	5,891,912 34 073,450	3.6 52.9		
Foreign earned income exclusion ² Number of returns	204,053	222,057	252,629	243,928	257 240	5.5		
Amount	7,788,924	9,222,351	10,407,074	9,635,672	9,785,664	1.6		

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			Constant 1990 dollars			Descent star	
ltern	1990	1991	1992	1993	1994	Percent change, 1993 to 1994	
	(7)	(8)	(9)	(10)	(11)	(12)	
Net operating loss ²	222.024	222 422	054.007	202.500	404.077	17.4	
Number of returns Amount	322,604 35,573,263	328,480 38 417 246	351,037 39,252,298	367,330 39,802,822	431,277 41,486,113	4.2	
Other income, net gain less loss?				00,000,000			
Number of returns	5,514 420	5,399,836	5,256,347	5,225,702	5,453 748	4.4	
Amount.	18,420,835	23,890,992	20,039,602	17,757,587	19,325,586	8.8	
Total income, net gain less loss Number of returns	113,680,637	114,659,690	113,475,772	114,524,280	115,831,790	1.1	
Amount.	3,439,401,579	3,358,205,173	3 415,278,476	3,399,605 925	3,480,265,674	2.4	
Primary taxpayer IRA adjustment							
Number of returns Amount	4,761,622 7,128,241	4,211,741 6 142,930	4,036,901 5,770,610	3,998,976 5,470,410	3,902,183 5,268,287	-2.4 -3.7	
Spouse IRA adjustment	7,120,241	0,142,930	5,770,610	5,470 410	5 200,207	-3.7	
Number of returns	2,106,852	1 912,395	1,837,085	1,799,919	1,707,974	-5.1	
Amount	2,729,979	2,523,267	2,333,826	2,239,716	2,129,218	-4.9	
One-half of self-employment tax	11 006 093	11 751 761	12 206 670	12 486 990	12 734 753		
Number of returns Amount	11,006,093 9,921,387	11,751,761 10,280,363	12,206,670 10,755,200	12,486,990 10,729,789	12,734,753 11 556,262	2.0 7.7	
Self-employed health insurance	3,321,301	10,200,505	10,733,200	10,725,705	11 330,202	/./	
Number of returns	2,754,040	3,047,949	2,825,883	2.944,725	1,483,167	-49.6	
Amount	1,627,356	1 829,451	1,274,080	1.899,850	1,043 770	-45.1	
Keogh retirement plan							
Number of returns	824 327	840,087	919,187	947,949	995,844 7,226,356	5.1 -2.1	
Amount Forfeited interest penalty	6,777,645	6,634,218	7,075,616	7,378,110	7,226,336	-2.1	
Number of returns	906,265	989,496	905,383	691,586	636,445	-8.0	
Amount	194,925	188,797	142,671	95,142	120,840	27.0	
Alimony paid adjustment							
Number of returns Amount.	650,896 4,932,087	673,072 5,088,752	680,281 5,138,488	628,100 4,796,769	639,000 4,862,091	1.7 1.4	
Foreign housing deductions	4,932,007	3,000,732	3,130,400	4,750,705	4,002,091	1.4	
Number of returns	2,684	2,690	3,374	2,479	4,312	73.9	
Amount	51,368	50,007	58,326	15,595	44,968	188.4	
Other adjustments Number of returns	135.447	99.191	88.883	103,801	125,020	20.4	
Amount	680,800	674,265	606,819	488,789	865,295	77.0	
Total statutory adjustments	000,000	0,4,200	000,010	100,100	000,200	1	
Number of returns	16,648,032	16,990,443	17,170,925	17,179,519	17,859,335	4.0	
Amount	33,974,231	33,316,821	33,051,495	33,114,171	34,482,646	4.1	
Adjusted gross income or loss (AGI) Amount	3,405,427,348	3,324,888,350	3,382,226,980	3,366,491,754	3,445,783,027	2.4	
Total itemized deductions	3,403,427,340	3,324,000,330	3,302,220,800	3,300,481,734	3,443,763,627	2.4	
Number of returns	32,174,938	32,489,919	32,540,614	32,821,464	33,017,754	0.6	
Amount	458,485,055	448,846,327	449,157,158	443,402,991	435,321,048	-1.8	
Total standard deduction	00 000 774	04 004 774	20 072 226	80,840,916	81.947.182		
Number of returns Amount	80,620,774 331,456,520	81,304,774 336 925 154	80,072,236 341 597 024	345 510 348	350,182,001	1.4 1.4	
Basic standard deduction	001,400,020	000,020,104	041,007,024	040,010,040	000,102,001		
Number of returns	80,620,774	81,304,774	80,072,236	80,840,916	81,947 182	1.4	
Amount	320,840,806	326,388,629	331,055,680	335,357,500	339,530,072	1.2	
Additional standard deduction Number of returns	10,954,167	11,038,416	10,643,118	10.547.983	10 621 983	0.7	
Amount	10,615,715	10,536,525	10,541,344	10,152,848	10,651,983	4.9	
AGI less deductions							
Number of returns	102,922,034	103,213,145	102,105,105	102,468,642	104,288,562	1.8	
Amount	2,679,179,450	2,608,111,197	2,659 286,811	2,645,281,223 232,920,023	2,727,380,224 232,716,395	3.1 -0.1	
Number of exemptions Exemption amount.	227,549,246 465,985,366	231,296,627 471,289,971	230,547,002 487,457,802	232,920,023 488,734,297	496,083,803	-0.1 1.5	
Taxable income	465,965,366	471,209,971	467,457,002	400,734,297	490,000,000	1.3	
Number of returns	93,148,332	92,717,816	90,717,400	90,831,069	92,793,239	2.2	
Amount	2,263,661,230	2,192,022,970	2,232,708,208	2,218,393,043	2,290,987,713	3.3	
Tax from table, rate schedules, etc							
Number of returns Amount	93,078,537 452,155,839	92,622,506 435,549,915	90,623,988 449,115,201	90,737,061 459,637,669	92,689,014 477,017,656	2 2 3.8	
Additional taxes	432,133,038	453,548,815	440,113,201	458,057,008	477,077,000	3.0	
Number of returns	152,343	150,801	121,579	73,274	100,985	37.8	
Amount	971,740	633.064	680,580	483,455	558,477	15.5	
Income tax before credits Number of returns.	93,089,368	92,635,791	00 633 103	90,754,509	92,701 755	2.1	
Amount	453,127,579	92,635,791 436 182 979	90,633 192 449,795 781	90,754,509 460 121,124	92,701 755 477,576,133	3.8	
Child care credit							
Number of returns	6,143,590	5,896 435	5,980,219	6,090,070	6,011,648	-1.3	
Amount Credit for olderly or disabled	2,549,004	2,418,953	2,355,254	2,314 032	2,227.206	-3.8	
Credit for elderly or disabled Number of returns	339,818	285,085	240,144	223.053	222,358	-0.3	
Amount	61,898	54,782	47,642	44 321	41,094	-7.3	
Foreign tax credit							
Number of returns	772,143 1,682,307	874,583 1,750,800	1,068,776 1,907,992	1,292,596 2,005,303	1,545,691 2,036,109	19.6 1.5	

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued1

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			Constant 1990 dollars			-
(tem	1990	1991	1992	1993	1994	Percent change, 1993 to 1994
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit Number of returns	262 573	259 625	252,151	255,132	301,244	18.1
Amount	616,288	501,446	535,539	522,879	608,499	16.4
Minimum tax credit Number of returns	33,609	32,154	63,316	60,158	77,133	28.2
Amount	214,226	162,506	264,641	231,772	332,062	43.3
Total credits 3 Number of returns	7,547,409	7,360,137	7,627,557	7.928.776	8,120,873	2.4
Amount	5,214,375	4,994,576	5,303,150	5,297,009	5,415,780	2.2
Income tax less credits¹ Number of returns	92,523,796	92,088,147	90,075,274	90,175,136	92,092,322	2.1
Amount	447,913,204	431,187,222	444,492,631	454,824,115	472,160,354	3.8
Self-employment tax Number of returns	11,615,984	12,084,845	12,243,336	12,501,349	12,748,808	2.0
Amount	20,859,584	21,082,341	21,579,527	21,477,049	23,128,524	7,7
Alternative minimum tax Number of returns	132.103	243 672	287.183	334.615	368,964	10.3
Amount	830,313	1 164 516	1,264,737	1,856,049	1,950,700	5.1
Recapture taxes Number of returns	50,739	11.500	4 433	9 699	7.280	-24.9
Amount	66,023	25,869	25,706	27,137	30,508	12.4
Social security, Medicare tax on tip income not reported Number of returns	227,866	279 781	306,218	280,979	347,712	23.8
Amount	32,854	43,580	62,887	33,790	29,629	-12.3
Tax on qualified retirement plans			0.045.000	0.070.050	0.000.705	
Number of returns Amount	2,442,179 1,195,718	3,029,160 1,384,242	3,045,980 1,420,911	2,673,956 1,259,401	2,832,705 1,324,346	5.9 5.2
Advanced earned income credit payments						
Number of returns Amount	8,009 2,367	26,086 6.471	27,599 14.349	35,196 9,327	220,447 66,352	526.3 611.4
Total tax liability 1,4						
Number of returns Amount	95,103,483 470,909,018	94,848,722 454,902,169	93,088,694 468,867,665	93,330,455 479,501,262	95,432,579 498,730,759	2.3 4.0
income tax withheld						
Number of returns Amount	97,747,178 386,525,674	98,755,763 381,579.509	97,535,602 379,742,416	98,688,932 385,538,184	100,436,904 406,249,981	1.8 5.4
Estimated tax payments						1
Number of returns Amount	12,805,826 91,607,397	12,658,218 88,845,056	12,783,008 106,008,739	12,379,549 105,177,541	12,083,839 102,278,279	-2.4 -2.8
Earned income credit						
Number of returns Amount	12,554,681 7,511,502	13,664,555 10,657,383	14,096,575 12,141,582	15,117,389 14,047,705	19,019,407 18,607,300	25.8 32.5
Payment with an extension request						
Number of returns Amount	1,304,663 16,704,169	1,113,929 13,976,592	1,152,117 9,271,100	1,167,281 10,696,207	1,249,234 17,418,549	7.0 62.8
Excess social security tax withheld						
Number of returns Amount	931,283 905,327	807,036 739,738	932,687 788.607	897,355	930,953	3.7
Other payments	905,327	/39,/30	700,007	836,614	824,588	-1.4
Form 2439 Number of returns	47,799	47 368	33 198	51,004	30,165	40.9
Amount	33,975	54 043	101,596	57,773	39,139	-32.3
Form 4136 Number of returns	682,348	642,657	638,306	584,651	575,317	-1.6
Amount	145,124	143,896	159,409	140,433	138,534	-1.4
Total payments 1.3	100 100 501	400 007 047	400 040 050	407 405 700	100 150 700	
Number of returns Amount	106,138,534 503,463,897	106,827,617 495,996,218	106,046,359 508,213,449	107,125,726 523,959,703	109,152,732 545,575,291	1.9 4.1
Overpayment, total Number of returns	83,507,580	85,564,104		82.403.149		
Amount	88,479,352	91,429,263	80,991,052 85,785,583	89,398,776	85,089,436 99,580,611	3.3 11.4
Overpayment refunded						
Number of returns Amount	80,514,484 78,103,385	82,402,017 80,655,656	77,840,969 73,513,085	79,275,446 76,651,780	82,136,645 86,895,549	3.6 13.4
Refund credited to next year						
Number of returns Amount	4,394,058 10,375,966	4,643,125 10,773,607	4,863,373 12,272,499	4,624,588 12,746,996	4,347,767 12,685,063	-6.0 -0.5
Tax due at time of filing						
Number of returns. Amount	26,986,948 56,561,150	25,567,640 50,908,096	29,035,574 46,981,716	28,637,871 45,507,143	27,639,693 53,357,990	-3.5 17.3
Tax penalty						
Number of returns Amount	3,792,027 636,676	3,798,637 572,882	4,555,184 541,916	4,972,115 566,808	4,707,696 621,910	-5.3 9.7

All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3

^{*}All terms correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3

*Incl 22 on Form 1040 consists of other income minus foreign earned income exclusion and not expertable page.

*Total at relatis includes the values for from ordingage interest tax credit and "other credits" not tabulated here.

*Total tax liability includes the values for "other taxes" not tabulated here.

*Total tax liability includes the values for "other taxes" not tabulated here.

*Total tax liability includes the values for "other taxes" not tabulated here.

*Total tax liability includes the value calculated using the taxes" not such that the value of the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3

*Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1995, Table B-59, based on 1990=100

1994 CPI-U = 148.2, 1993 CPI-U = 144.5, 1992 CPI-U = 140.3, 1991 CPI-U = 136.2

Not tabulated.

*Not tabulated.**

Not tabulated.

Not tabulated.

Inflation-adjusted.

**I

Figure 1General Fili	ng Requirements		
Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$6,250
Circle Controllers Francisco		65 or older	\$7,200
Single (including divorced and legally separated)	Head of household	under 65	\$8,050
		65 or older	\$9,000
Married with a child and living	Head of household	under 65	\$8,050
apart from spouse during the last six months of 1994		65 or older	\$9,000
		under 65 (both spouses)	\$11,250
Married and living with spouse at the end of 1994 (or on the date	Married, joint return	65 or older (one spouse) 65 or older (both spouses)	\$12,000 \$12,750
spouse died)	Married, separate return	any age	\$2,450
Married, not living with spouse at the end of 1994 (or on the date spouse died)	Married, joint or separate return	any age	\$2,450
	Single	under 65	\$6,250
		65 or older	\$7,200
Widowed in 1992 or 1993 and not	Head of household	under 65	\$8,050
remarried in 1994		65 or older	\$9,000
	Qualifying widow(er) with	under 65	\$8,800
	dependent child	65 or older	\$9,550

Requirements for Filing

The filing requirements for Tax Year 1994 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax

Year 1994 if he or she:

- 1. was liable for any of the following taxes:
- social security or Medicare tax on unreported tip income;
- uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
- alternative minimum tax:
- tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
- tax from the recapture of investment credit or low-income housing credit;
- recapture tax on the disposition of a home purchased with a federally-subsidized mortgage.

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was \$2,450 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

1. Single dependents under 65 must file a return if-

Unearned

and

income was:

\$0

earned income was:

more than \$600

The total of that income plus

more than \$3,800

- 2. Single dependents 65 or older or blind must file a return if-
- Earned income was more than \$4,750 (\$5,700 if 65 or older and blind), or
- Unearned income was more than \$1,550 (\$2,500 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,800) or \$600, whichever is larger, plus \$950 (\$1,900 if 65 or older and blind).
- 3. Married dependents under 65 must file a return if-
- · Earned income was more than \$3,175, or
- · Unearned income was more than \$0 and gross income was more than \$600, or
- · Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions
- 4. Married dependents 65 or older or blind must file a return if-
- Earned income was more than \$3,925 (\$4,675 if 65 or older and blind), or
- . Unearned was more than \$1,350 (\$2,100 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,175) or \$600, whichever is larger, plus \$750 (\$1,500 if 65 or older and blind), or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions
- received any advance earned income credit (AEIC) payments.
- 3. had net earnings from self-employment of at least \$400; or
- had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an

individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

Changes in Law

Major changes in effect for Tax Year 1994 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Charitable Contributions

A deduction for a contribution of \$250 or more could be claimed only if the taxpayer had a written acknowledgement of the contribution from the qualified organization.

Earned Income Credit

For the first time, individuals and couples who worked; did not have a qualifying child; had less than \$9,000 in both "earned income" and adjusted gross income; and were age 25 through 64 were eligible for the earned income credit for 1994. The maximum credit for taxpayers without qualifying children was \$306.

The income eligibility level and amount of credit for 1994 was adjusted for inflation. If a taxpayer's "earned income" and adjusted gross income for 1994 were both less than \$23,755 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,038. If the taxpayer had two or more qualifying children living with them and earned less than \$25,296, the credit could be as much as \$2,528.

Also for 1994, the health insurance credit (worth a maximum of \$465) and the extra credit for a child born during the year (worth a maximum of \$388) were eliminated.

Employee Business Expenses

There were several changes, starting in 1994, that affect employee business expenses. An employee could only deduct 50% (previously 80%) of the cost of business meal and entertainment expenses. Employees were no longer allowed a deduction for dues (including initiation fees) for membership in any club. The standard mileage rate for operating an employee's car in 1994 was 29 cents.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,450 deduction for each exemption to which he or she was entitled for 1994, an increase over the \$2,350 allowed for 1993. The AGI thresh-

old for the limitation of exemption amounts was also indexed for inflation, increasing from \$108,450 to \$111,800 for single filers; \$162,700 to \$167,700 for married persons filing jointly and surviving spouses; \$135,600 to \$139,750 for heads of household; and \$81,350 to \$83,850 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$234,300 for single filers; \$290,200 for married persons filing jointly and surviving spouses; \$262,250 for heads of household; and \$145,100 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Itemized Deductions

If a taxpayer's AGI was greater than \$111,800 (\$55,900 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$108,450 (\$54,225) for 1993, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

Moving Expenses

For 1994, taxpayers were permitted to deduct current-year qualified moving expenses as a statutory adjustment to their total income in computing AGI. Moving expenses incurred prior to 1994 could only be claimed as an itemized deduction. By removing the current-year moving expenses from itemized deductions and treating them as an adjustment to income, taxpayers who used the standard deduction were able to deduct moving expenses. In addition, in order to deduct moving expenses, a taxpayer's new job must have been at least 50 miles (previously 35) further from his or her former home than the previous job. Also, the following no longer qualified as moving expenses: meals while moving from

the old residence to the new residence; travel expenses, meals, and lodging for house-hunting trips; meals and lodging while occupying temporary quarters in the area of the taxpayer's new job; and qualified residence sale, purchase, and lease expenses.

Rental Activities

Rental activities in which a taxpayer materially participated were no longer passive activities, and losses from these activities were not limited by passive activity rules. Prior to 1994, all rental activities were passive activities.

Self-EmployedHealthInsuranceDeduction

The self-employed health insurance deduction expired on December 31, 1993. A bill was signed on April 11, 1995 restoring the provision retroactively to January 1, 1994. Taxpayers who had already filed their 1994 returns had to file an amended return if they wished to take advantage of the deduction. Amended returns, however, are not reflected in these statistics.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1994, to \$60,600 for self-employment tax, and the ceiling for Medicare tax was eliminated. The limits were \$57,600 and \$135,000, respectively, for 1993. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

Social Security Benefits

Beginning with 1994, certain taxpayers who received social security or equivalent "tier 1 railroad retirement benefits" had to include up to 85 percent of benefits received in their taxable income. By using a worksheet, taxpayers who had income in addition to any benefits received, calculated their "modified income" and compared it to both a base amount and an adjusted base amount. If the "modified income" was between \$32,000 and \$44,000 for married taxpayers filing jointly, or \$25,000 and \$34,000 for all other taxpayers (except married tax-

payers filing separately who lived with their spouse anytime during the year and had a base amount of zero), 50 percent of the income over the base, but not more than 50 percent of the benefits received. was taxable. However, if the "modified income" exceeded the adjusted base amount of \$44,000 for married taxpayers filing jointly, or \$34,000 for all other taxpayers (except married taxpayers filing separately who lived with their spouse anytime during the year and had an adjusted base amount of zero), \$4,500 (\$6,000, if married filing jointly) plus 85 percent of the income above the \$34,000 or \$44,000 threshold would be taxable, with the taxable amount limited to 85 percent of social security benefits. If the "modified income" amount was less than the base amount, none of the benefits received were taxable. Prior to 1994, a maximum of 50 percent of social security or tier 1 railroad retirement benefits was included in adjusted gross income.

Standard Deduction

The standard deduction increased for 1994 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,700 to \$3,800; for married persons filing jointly or surviving spouses, from \$6,200 to \$6,350; for married persons filing separately, from \$3,100 to \$3,175; and for heads of household, from \$5,450 to \$5,600. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$750 or \$950 depending on marital status.

The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for

Figure 3.-Calculation of the 1979 Income Concept for 1994

1979 Total Income Concept=

Salaries and wages¹

plus (+):

- · interest1
- dividends¹
- · taxable refunds1
- alimony received¹
- sale of capital assets, net gain less loss¹
- other gains or losses (Form 4797)¹
- net business income or loss¹
- net farm income or loss¹
- rent net income or loss¹
- net royalty income or loss¹
- · net partnership income or loss1
- · net subchapter S corporation income or loss1
- net farm rental income or loss¹
- net estate and trust income or loss¹
- unemployment compensation¹
- depreciation in excess of straight-line depreciation²
- total pension income²
- · other net income less loss1
- · net operating loss1

minus (-):

- disallowed passive losses²
- moving expenses²
- · alimony1
- unreimbursed business expense³
- 1 Included in AGI for Tax Year 1994.
- ² Not fully included in AGI for Tax Year 1994.
- 3 Not included in AGI for Tax Year 1994.

accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income defini-

tion known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. For 1994, current-year moving expenses were once more made an adjustment to income. The amounts reported for prior year moving expenses and employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim either of these two expenses because they were not allowed as "adjustments" after 1986, until 1994 when moving expenses were once again allowed as an adjustment. For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for 1992, 1993, and 1994 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all four years. Table B shows total income and selected tax items for 1994 using AGI and the 1979 Income Concept, classified by size of 1994 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1994, 1979 Concept

income, was 1.8 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$105 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 4.8 percent for 1994; income for the group \$200,000 and above increased 8.7 percent, after increasing 0.5 percent for 1993. Total income tax for all returns increased 6.4 percent; and total income tax reported for the \$200,000 and above income group increased 8.9 percent for 1994, following an increase of 11.1 percent for 1993.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1994 are shown in Figure 4.

For the population as a whole, average tax rates for 1994 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1994: returns with income between \$300,000 and \$400,000 increased 1.1 percentage points; returns with income between \$400,000 and \$500,000 increased 1.4 percentage points; returns with income between \$500,000 and \$1,000,000 increased 2.4 percentage points; and returns with income exceeding \$1,000,000 increased 8.7 percentage points. Although the average tax rate for 1994 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1994 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994
[All figures are estimates based on samples-money amounts are in millions of dollars]

Size of Income 1994 Adjusted Gross Income 1979 Income Concept 1994 Adjusted Gross Income 1979 Income Concept Number of returns Numbe			Inci	ome			Salaries a	and wages	
Name of Name	Size of	1994 Adjusted	Gross Income	1979 Incor	ne Concept	1994 Adjusted	Gross Income	1979 Incon	ne Concept
			Amount	Number of		Number of		Number of	Amount
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Under \$10,000									
\$10,000 under \$20,000		,							-,,
\$20,000 under \$10,000									
\$30.000 under \$30.000									364 765
\$50,000 under \$50,000									353,99
\$60,000 under \$70,000	\$40,000 under \$50,000	9,024,089	403,802	9,029,028	403,516	8,300,647	340,139	8,375,171	344,93
\$70,000 under \$40,000 1,373,389 24,4333 2,958,603 2,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 22,958,603 23,958,903 24,959,703 2	\$50,000 under \$60,000				354,811	6,295,088	313,297		305,81
\$80,000 under \$90,000 1,92,120 1,96,200 1,9									250,58
\$10,000 under\$100,000									
1500.000 under \$125.000 1,786.564 185.462 1,786.564 185.462 1,786.564 185.462 1,786.564 185.462 1,786.564 185.462 1,786.564 185.462 1,786.564 185.462 1,786.564 1,786									
\$195.000 under \$150.000. \$49.194.000 449.194.000 49.									
\$150,000 under \$175,000									
\$175,000 under \$200,000 \$76,84									
\$300,000 under \$500,000 104,179 440,285 120,885 54,005 180,000 under \$51,000,000 140,283 170,915 170,917 110,944 125,212 40,248 146,298 51.56 150,000 under \$1,000,000 140,283 170,915 170,917 110,944 125,212 40,248 146,298 51.56 150,000 under \$1,000,000 180,283 170,915 170,917 110,994 125,212 40,248 146,298 51.56 150,000 under \$1,000,000 180,000 190	\$175,000 under \$200,000								40,35
\$400,000 under \$500,000		576,881			154,047	488,764	84,572	544,985	87,33
\$500,000 under \$1,000,000									42,43
Signature 1993									
Size of 1994 Adjusted Gloss Income 1979 Income Concept 1979 Inc	\$500,000 under \$1,000,000	149,283	100,695	177,917	119,994	125,212	49,248	148.296	51,56
1994 Adjusted Gloss Income 1979 Income Concept 1994 Adjusted Gloss Income 1979 Income Concept Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Number of returns (9) (10) (11) (12) (13) (14) (15) (16) (16) (16) (17) (17) (18) (18) (18) (18) (18) (18) (18) (18) (19) (\$1,000,000 or more	09,933			190,023				
Number of returns									
returns ret									
Wireturns, total			Amount		Amount		Amount		Amount
Under \$10,000 10,838,284 12,889 10,571,885 10,520 13,325,994 12,995 23,000 under \$20,0000 10,849,138 17,768 17,768,977 27,766,987 27,876,987 27,876,		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
\$10,000 under \$20,000 10,349,136 17,789,937 32,000 under \$30,000 9,25004 10,925 20,000 under \$40,000 8,551,001 8,552,41,07 8,881 8,282,440 8,774 8,203,861 8,598,300,874 8,59	ill returns, total	65,340,011	126,169	65,340,011	126,169	25,235,082	82,410	25,235,082	82,410
\$20,000 under \$30,0000		10,838,284	12,689	10,571,858	12,557	3,550,049		3,450,549	5,028
\$30,000 under \$40,0000									
\$40,000 under \$50,000 \$40,681,001 \$50,000 under \$60,000 \$50,000 under \$70,000 \$40,688									
\$50,000 under \$60,000					10,992				
\$60,000 under \$70,000			-,				-,		
\$70,000 under \$80,000									
\$80.000 under \$500.000 1,801,623 1,700,846 5,330 1,742,705 1,700,846 5,330 1,742,705 1,933 1,861,852 1,700,000 under \$125,000 1,700,846 5,330 1,742,705 1,933 1,861,852 1,861,852 1,861,853 1,861,861,853 1,861,853 1,861,853 1,861,853 1,861,853 1,861,853 1,861,851 1,8									
\$100,000 under \$125,000									
\$125,000 under \$150,000 806,506 3,303 865,305 3,359 \$556,803 3,114 \$580,009 31,49 470,772 2,633 494,400 2,290 343,352 2,557 349,516 2,224 \$175,000 under \$200,000 303,156 1,689 342,362 1,842 2,293,349 1,810 2,800,000 under \$300,000 208,075 3,245 238,680 3,289 178,535 3,107 204,988 3,036 \$400,000 under \$400,000 103,058 2,151 119,476 2,016 88,705 2,004 99,145 2,006 99,145 2,006 99,145 2,006 99,145 2,006 99,145 2,006 99,145 2,006 99,146 2,006 99,146 2,006 99,146 2,006 99,146 2,006 1,006	\$90,000 under \$100,000.	1,326,745	3,251	1,315,697	3,297	824,363	2,898	796,506	2,936
\$150,000 under \$375,000							4,779		
\$175,000 under \$200,000 \$303,156 \$1,689 \$343,362 \$1,842 \$229,349 \$1,810 \$200,000 under \$400,000 \$266,075 \$3,245 \$238,680 \$3,289 \$176,535 \$3,107 \$20,498 \$3,036 \$400,000 under \$400,000 \$103,058 \$2,151 \$119,476 \$2,016 \$87,005 \$103,058 \$2,151 \$119,476 \$2,016 \$87,005 \$2,004 \$91,45 \$20,004 \$51,000 under \$1,000,000 \$148,068 \$52,71 \$175,955 \$5,268 \$130,709 \$4,724 \$135,867 \$4,785 \$500,000 under \$1,000,000 \$184,068 \$52,71 \$175,955 \$5,268 \$130,709 \$4,724 \$135,867 \$4,785 \$500,000 under \$1,000,000 \$184,068 \$52,71 \$175,955 \$5,268 \$130,709 \$4,724 \$153,867 \$4,785 \$68,627 \$1,2167 \$74,599 \$12,205 \$68,258 \$10,526 \$68,834 \$10,533 \$289 \$176,535 \$3,107 \$20,004 \$91,45 \$2,004 \$15,944,278 \$1,2167 \$74,599 \$12,205 \$3,206 \$42,588 \$10,526 \$42,588 \$10,526 \$48,258 \$10,526 \$42,588 \$10,526 \$10,52									
\$200,000 under \$300,000									
\$300,000 under \$400,000 206,075 3,245 238,680 3,288 3,107 20,948,755 2,004 88,705 88,834 10,533 88,837 4,785 88,834 10,533 88,837 4,785 88,834 10,533 88,837 4,785 88,834 10,533 88,837 4,785 88,834 10,533 88,837 4,785 88,834 10,533 88,837 4,785 88,834 10,533 88,837 4,785 88,834 10,533 88,837 4,785 88,834 10,533 88,837 88,83									
\$500,000 under \$50,000,000 103,058 12,151 119,476 2,016 88,705 12,007 148,088 5,271 175,595 5,268 130,709 4,724 153,867 4,784 4,785 88,834 10,533 Business or profession net income less loss Sales of capital assets 1994 Adjusted Gross Income			-1		-,				-1
\$500,000 under \$1,000,000 148,088									
Size of Income In	\$500,000 under \$1,000,000								
Number of returns Numb	\$1,000,000 or more	69,627	12,167		12,205	64,258	10,526	68 834	10,533
Size of Income 1994 Adjusted Gross Income 1979 Income Concept 1995 Income Concept 199			iness or profession	n net income less	loss		Sales of ca	pital assets	
Number of returns Numb	Size of					1994 Adjusted			ne Concept
returns retu	income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
Il returns, total			Alliount		Allount		Antount		Amount
Under \$10,000		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Under \$10,000	ill returns, total	15,944,127	166,204	15,944,127	166,204	18,822,706	142,288	18,822,706	142,288
\$10,000 under \$20,000 \$2,720,989 \$16,121 \$2,674,930 \$14,885 \$2,375,741 \$2,842 \$2,280,073 \$2,700 \$20,000 under \$50,000 \$2,224,607 \$14,259 \$2,244,602 \$1,739 \$2,138,787 \$3,264 \$2,239,531 \$462,530,000 under \$40,000 \$1,835,581 \$13,081 \$1,918,406 \$13,894 \$1,893,677 \$3,208 \$2,011,690 \$4,129 \$40,000 under \$50,000 \$1,490,374 \$11,731 \$1,518,940 \$10,849 \$1,729,690 \$3,806 \$1,744,745 \$3,962 \$30,000 under \$50,000 \$10,207,328 \$11,751 \$1,145,479 \$10,550 \$1,558,074 \$3,813 \$1,489,949 \$3,715 \$60,000 under \$50,000 \$653,412 \$7,884 \$617,488 \$8,293 \$10,46,853 \$41,68 \$943,852 \$3,833 \$70,000 under \$50,000 \$429,989 \$7,549 \$433,070 \$67,56 \$75,7436 \$2,978 \$726,641 \$3,162 \$90,000 under \$100,000 \$290,137 \$5,721 \$303,168 \$6,163 \$590,759 \$3,402 \$607,356 \$3,033 \$100,000 under \$150,000 \$225,146 \$8,256 \$257,411 \$9,648 \$492,472 \$5,062 \$18,794 \$155,000 under \$150,000 \$90,140 \$5,405 \$11,48,69 \$61,74 \$217,146 \$3,730 \$242,311 \$3,740 \$175,000 under \$300,000 \$90,140 \$5,405 \$11,48,69 \$61,74 \$217,146 \$3,730 \$242,311 \$3,740 \$340,000 under \$300,000 \$90,140 \$5,405 \$11,48,69 \$61,74 \$217,146 \$3,730 \$242,311 \$3,740 \$300,000 under \$300,000 \$90,140 \$5,405 \$11,48,69 \$61,74 \$217,146 \$3,730 \$242,311 \$3,740 \$340,000 under \$300,000 \$90,140 \$5,405 \$114,869 \$61,74 \$217,146 \$3,730 \$242,311 \$3,740 \$340,000 under \$300,000 under \$300,000 \$174,965 \$11,955 \$202,237 \$14,169 \$433,070 \$1,394 \$459,256 \$10,111 \$300,000 under \$400,000 \$60,673 \$5,757 \$69,211 \$6544 \$169,466 \$6,051 \$187,972 \$5,900 \$340,000 under \$500,000 \$28,311 \$3,000 \$39,723 \$5,184 \$46,811 \$6,811 \$6,811 \$6,911 \$1,162 \$13,846 \$155,039 \$114,160 \$150,000 \$39,723 \$5,184 \$46,811 \$6,811 \$6,911 \$1,162 \$13,846 \$155,039 \$114,160 \$150,000 \$150,000 \$39,723 \$5,184 \$46,811 \$6,811 \$6,911 \$11,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,912 \$1,160 \$1,		3,089,271	4,536	2,944,167	3.226	2,575,215	6,210	2,521,142	6.426
\$20,000 under \$30,000	\$10,000 under \$20,000	2,720,969	16,121	2,674,930	14 885	2,375,741	2,842	2,280,073	2,707
\$40,000 under \$50,000. 1 490,374 11,731 1 ,518,940 10,550 1,586,074 3 ,813 1,488,949 3,715 580,000 under \$70,000 810,633 9,812 841,001 9,831 1,308,946 3,955 1,298,190 3,813 3,813 1,488,949 3,715 580,000 under \$70,000 810,633 9,812 841,001 9,831 1,308,946 3,955 1,298,190 3,881 3,908,940 3,955 1,298,190 3,881 3,908,940 3,813 3,813 3,981,940 3,955 1,298,190 3,881 3,803,070 6,756 757,436 2,978 757,436 2,978 757,6641 3,162 580,000 under \$100,000 2,90,137 5,721 303,168 6,163 590,759 3,402 607,356 681 912,261 5,455 5125,000 under \$150,000 2,516 6,526 5125,000 under \$150,000 5150,000 under \$150,000 516,000 under \$150,000 5175,000 under \$150,000 518,715 7015 7016 7017 7015 7017 7015 7017 7016 7017 701				2,224,692					
\$50,000 under \$50,000.									
\$80,000 under \$70,000									
\$70,000 under \$80,000 . 853,412 7,884 617,498 8,293 1,046,853 4,168 943,852 3,833 \$80,000 under \$100,000 429,989 7,549 433,070 6,756 757,436 2,978 726,841 3,162 \$90,000 under \$100,000 290,137 5,721 303,188 6,163 590,759 3,402 607,356 3,033 \$100,000 under \$125,000 417,295 13,113 434,414 12,765 897,496 5,681 912,261 5,453 \$125,000 under \$150,000 225,146 8,258 257,411 9,848 492,472 5,062 518,794 5,035 \$150,000 under \$175,000 138,715 7,015 147,076 6,592 313,250 4,549 307,819 4,159 \$175,000 under \$200,000 90,140 5,405 114,869 6,174 217,146 3,730 242,311 3,744 200,000 under \$300,000 174,965 11,955 202,237 14,169 433,070 10,394 459,256 10,111 \$300,000 under \$400,000 60,673 5,757 69,211 6,584 169,486 6,051 187,972 5,900 \$400,000 under \$400,000 28,311 3,020 32,616 3,343 87,737 4,581 97,320 44,48 550,000 000 616,510,000 39,723 5,184 46,381 5,697 13,1672 13,846 155,039 114,160									
\$80,000 under \$90,000									
\$90,000 under \$100,000			7,549						
\$100,000 under \$125,000 \$417,295 \$13,113 \$434,414 \$12,765 \$897,496 \$5,881 \$912,261 \$5,455 \$125,000 under \$125,000 \$25,146 \$8,256 \$257,411 \$9,848 \$492,472 \$5,062 \$518,794 \$5,035 \$155,000 under \$175,000 \$136,715 \$7,015 \$147,076 \$6,592 \$13,250 \$4,549 \$307,819 \$4,159 \$175,000 under \$200,000 \$90,140 \$5,405 \$114,869 \$6,174 \$217,146 \$3,730 \$242,311 \$3,740 \$200,000 under \$300,000 \$174,965 \$119,955 \$202,237 \$14,169 \$433,070 \$10,394 \$49,256 \$10,111 \$300,000 under \$400,000 \$60,673 \$5,757 \$69,211 \$6,584 \$169,486 \$6,051 \$187,972 \$5,900 \$440,000 under \$500,000 \$28,311 \$3,020 \$2,861 \$3,343 \$87,737 \$4,581 \$97,320 \$44,848 \$500,000 under \$500,000 \$39,723 \$5,184 \$46,381 \$5,697 \$13,1672 \$1,3846 \$155,039 \$14,160									
\$125,000 under \$150,000 225,146 8,256 257,411 9,648 492,472 5,062 518,794 5,035 \$150,000 under \$175,000 186,715 7,015 147,076 6,592 313,250 4,549 307,819 4,159 \$175,000 under \$200,000 90,140 5,405 114,869 6,174 217,146 3,730 242,311 3,740 2500,000 under \$300,000 174,965 11,955 202,237 14,169 433,070 10,394 459,256 10,111 5300,000 under \$400,000 60,673 5,757 69,211 6,564 169,486 6,051 187,972 5,900 5400,000 under \$500,000 28,311 3,020 39,723 5,184 46,381 5,697 131,672 13,846 155,039 14,160			13,113	434,414	12,765	897 496	5 681	912,261	5,453
\$175.00 under \$200.000		225,146	8,256	257,411		492,472	5,062	518,794	5,035
\$200,000 under \$400,000									
\$300,000 under \$400,000 60,673 5,757 69,211 6,584 169,486 6,051 187,972 5,900 5400,000 under \$500,000 28,311 3,020 32,616 3,343 87,737 4,581 97,320 4,446 5500,000 under \$1,000,000 39,723 5,184 46,381 5,697 131,672 13,846									
\$400,000 under \$500,000 28,311 3,020 32,816 3,343 87,737 4,581 97,320 4,448 \$500,000 under \$1,000,000 39,723 5,184 46,381 5,697 131,672 13,846 155,039 14,160									
\$500,000 under \$1,000,000 39,723 5,184 46,381 5,697 131,672 13,846 155,039 14,160									
					0,001				

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994--Continued

	Rents, r	oyalties, and farm	rental net income	less loss	Partne	rship and S corpor	ation net income l	ess loss
Size of	1994 Adjusted	Gross Income	1979 Incor	ne Concept	1994 Adjusted	Gross Income	1979 Incor	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
II returns, total	10,126,126	15,967	10,126,126	15,967	5,589,562	114,386	5,589,562	114,386
Under \$10,000	1,241,639	-1,202	1,192,217	-1,268	543,140	-14 906	536,330	-15,037
\$10,000 under \$20,000	1,493,639	1,217	1,459,148	1,186	541,396	591	525,896	370
\$20,000 under \$30,000	1,239,282	554	1,290,239	763	497,954	1,041	490,653	1,227
\$30,000 under \$40,000 \$40,000 under \$50,000	1,086,606 1,015,779	12 160	1,106,062 1,074 139	503 510	510,677 464,323	2 130 1,792	500,330 490,406	1,642 1,551
\$50,000 under \$60,000 \$60,000 under \$70,000	863,475 725,181	146 496	817,775 681 169	-80 303	432,175 345,394	1,582 2 442	422,907 335,626	1,836 2,426
\$70,000 under \$80,000	539.448	-84	515.095	-218	291.747	1.886	281.248	1.624
\$80,000 under \$90,000	386,263	268	374,112	162	257,028	2,901	242,764	2,485
\$90,000 under \$100,000	281,681	114	298,241	264	167,758	1 832	185,758	2,097
\$100,000 under \$125,000	445,774	1,129	440,187	849	388,190	6,220	391,247	6,146
\$125,000 under \$150,000	239,041	1,314	253,965	1,471	225,900	5,183	214,848	4,141
\$150,000 under \$175,000 \$175,000 under \$200,000	113,177 84,706	999 882	123,618 95,689	775 911	157,512 119,644	5,063 4,099	161,977 133,950	5,687 4 325
\$200,000 under \$200,000 \$200,000 under \$300,000	163,789	2,288	175,684	2,113	286,883	14 770	290,887	14,085
\$300,000 under \$400,000	73,597	1.584	81,958	1,648	124,633	9,369	131,184	9,796
\$400,000 under \$500,000	37,835	986	42,636	1,000	68,448	6,444	75,262	6,944
\$500,000 under \$1,000,000	61,098	2,068	68,563	2,027	109,099	17,573	117,172	18,342
\$1,000,000 or more	34,115	3,034	35,629	3,049	57,661	44,373	61,117	44,699
			passive losses				et income less los	
Size of income		Gross Income		ne Concept		Gross Income		ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
II returns, total	1,284,836	11,218	1,284,836	11,218	507,709	5,493	507,709	5,493
Under \$10,000	104,774	3,458	121,313	4,677	66,158	8	67,978	15
\$10,000 under \$20,000	103,509	220	103,707	224	64,104	179	60,875	. 171
\$20,000 under \$30,000	87,674	373	92,522	202	46,859	214	53,182	263
\$30,000 under \$40,000 \$40,000 under \$50,000	99,61 6 65,881	239 177	99,221 65,378	214 277	34,456 55,059	222 144	42,350 47,158	177 259
\$50,000 under \$60,000	71,757	187	67,122	166		314	46,186	198
\$60,000 under \$70,000 .	51,360	107	51,940	169	45,136 31,708	48	28,421	111
\$70,000 under \$80,000	68.361	199	73.570	220	13.472	61	16.523	37
\$80,000 under \$90,000	61,457	186	43,033	139	20,580	179	14 127	194
\$90,000 under \$100,000	45,524	185	58,398	168	14,070	118	12,546	105
\$100,000 under \$125,000	90,670	564	85,229	402	27,003	324	28,111	264
\$125,000 under \$150,000	71,810	535	70,571	432	19,518	162	17,654	186
\$150,000 under \$175,000 \$175,000 under \$200,000	76,428 59.662	541 442	65,558 60,224	393 463	11,794 5,910	207 99	11,697 9,279	202 134
\$200,000 under \$300,000	111,544	1.068	108.127	988	21,637	596	21,078	576
\$300,000 under \$400,000	42.385	693	44 399	505	10 166	304	9 567	276
\$400,000 under \$500,000	24,326	430	23,874	269	4,286	180	4,627	196
\$500,000 under \$1,000,000	32,408	686	34,532	571	9,523	529	9,919	531
\$1,000,000 or more	15,689	929	16,117	740	6,270	1,602	6,430	1,598
		innuities in AGI1		nd annuities'			y adjustments	
Size of	1994 Adjusted	Gross Income	1979 Incor	ne Concept	1994 Adjusted	Gross Income	1979 Incor	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
II returns, total	20,168,973	238,529	21,693,421	344,280	17,859,335	39,103	11,164,035	37,189
Under \$10,000	2,968,505	13,404	2,875,759	13,275	2,820,617	1,779	200,675	1,092
\$10,000 under \$20,000	5,045,434	42,770	4,992,211	43,074	3,050,345	3,371	683,044	3,032
\$20,000 under \$30,000 \$30,000 under \$40,000	3,247,156 2,217,708	35,933 27,913	3,608,254 2,592,375	42,275 35,996	2,729,510 2,277,408	4,052 4,042	1,198,388 1,508,736	3,916 4,245
\$40,000 under \$50,000	1,811,590	24,882	1,905,478	28,524	1,707,554	2,884	1,658,869	4,245
\$50,000 under \$60,000	1,395,419	20,729	1,422,195	22,360	1,222,653	2,811	1,546,455	3,904
\$60,000 under \$70,000	984,719	18,461	1,055,063	19,045	848,688	2,111	1,267,001	3,379
\$70,000 under \$80,000	699,380	12,344	713,725	14,112	667,138	1,764	872,218	2,382
\$80,000 under \$90,000	416,784	7,676	535,374	11,590	475,179	1,594	619,293	1,986
\$90,000 under \$100,000 .	326,253	6,891	384,783	9,605	357,948	1,334	380,068	1,398
\$100,000 under \$125,000 \$125,000 under \$150,000	463,885	10,473	591,296	17,244	512,481	2,652	517,246	1,995
\$125,000 under \$150,000 \$150,000 under \$175,000	183,913 113,425	4,849 3,557	294,166 169,208	12,233 8,777	295,640 201,220	1,738 1,482	241,139 131,288	1,355 786
\$175,000 under \$200,000	68,610	2,125	125,863	7,807	136,135	1,060	84,335	506
\$200,000 under \$300,000	124,643	3,952	218,737	15,914	281,931	2,898	147,797	1,192
				10,340	102,468	1,253	51,211	537
\$300,000 under \$400,000	40,451	1,459	83,209	10,340	102,400	1,233		337
\$400,000 under \$500,000	17,848	760	39,647	7,218	53,407	660	20,551	270

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994--Continued

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

		Total itemize	d deductions			Taxable	ıncome	
Size of	1994 Adjusted	Gross Income	1979 Incom	ne Concept	1994 Adjusted	Gross Income	1979 Incom	ne Concept
ıncome	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	33,017,754	493,654	33,006,712	472,584	92,793,239	2,597,980	92,793,239	2,597,980
Under \$10,000	745.445	7,179	768,271	7,453	11,131,935	17,358	11,030,529	17,506
\$10,000 under \$20,000	2,123,430	21,442	2,198,198	20,202	20,831,773	131,477	20,685,314	131,224
\$20,000 under \$30,000	3,437,843	32,598	3,511,071	31.551	17,496,285	244,309	17,739,024	248,929
\$30,000 under \$40,000	4,132,198	42,012	4,281,067	41,340	11,941,880	265,103	12,206,445	273,877
\$40,000 under \$50,000	4,682,078	51,661	4,670,411	49,936	9,006,243	269,128	8,978,095	272,036
\$50 000 under \$60,000	4.522.082	55.308	4,264,037	49.373	6.736.817	253,720	6,470,015	246,750
\$60,000 under \$70,000	3.567.254	48,163	3,484,582	44.869	4,652,734	213,216	4,552,350	209,214
\$70,000 under \$80,000	2.631.093	39.706	2.486,944	36,586	3,135,075	168,315	2,982,282	158,316
\$80,000 under \$90,000	1.694.660	28,660	1,679,536	27,284	1,948,599	120,956	1,941,685	118,481
\$90,000 under \$100,000	1,248,041	23,274	1,218,959	21,659	1,404,538	99,643	1,391,111	95,894
\$100.000 under \$125.000	1.647.003	33.885	1.664.625	32,633	1.763.219	148.263	1,800,139	146,290
\$125,000 under \$150,000	798.294	19.509	830,261	19.119	841.406	88,980	904,413	90,640
\$150,000 under \$175,000	452,902	12.728	462.836	11.752	481,380	61,529	502,055	60,227
\$175,000 under \$200,000	293.623	8,973	333,436	9,452	313.362	47.542	356,749	49,411
\$200,000 under \$300,000	546.060	20.651	589,402	20,764	576,119	115,740	639,850	117,791
\$300,000 under \$400,000	198.007	9.822	225,185	9,946	208.990	61 852	241.489	64.212
\$400,000 under \$500,000	97.356	5,842	109,345	5,958	104.040	40,432	120.696	41,350
\$500,000 under \$1,000,000	135,571	11,783	159,201	12,216	149.051	88.893	176,222	92,502
\$1,000,000 or more	64,814	20,459	69,342	20,491	69,793	161,523	74,775	163,329
		Total ta	x credits			Total inc	come tax	

		Total ta	x credits			Total inc	come tax	
Size of	1994 Adjusted	Gross Income	1979 Incor	ne Concept	1994 Adjusted	Gross Income	1979 Incom	ne Concept
ıncome	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	15,042,052	8,927	15,042,052	8,927	87,619,446	534,856	87,619,446	534,856
Under \$10.000	1,492,444	115	1,474,736	110	10,546,525	2,704	10,461,303	2,772
\$10,000 under \$20,000	4,950,506	2,308	4,920,338	2,284	16,698,922	17,543	16,578,303	17,530
\$20,000 under \$30,000	3,089,665	1,339	3,139,773	1,376	17,064,622	35,481	17,281,664	36,232
\$30,000 under \$40,000	1,032,394	406	1,035,676	416	11,931,474	41,860	12,190,087	43,359
\$40,000 under \$50,000.	932,512	411	929,872	383	8,991,615	43,614	8,965,628	44,220
\$50,000 under \$60,000	883,049	451	873,649	422	6,735,414	42,041	6,467,719	41,273
\$60,000 under \$70,000	641,771	336	637,052	328	4,653,983	38,074	4,552,700	37,517
\$70,000 under \$80,000	482,604	239	458,887	237	3,134,485	32,318	2,978,800	30,385
\$80,000 under \$90,000	309,328	225	302,111	148	1,949,174	24,699	1,939,406	24,190
\$90,000 under \$100,000	261,721	137	260,601	143	1,405,147	21,261	1,389,448	20,386
\$100.000 under \$125.000.	301.297	234	303.679	216	1.763.501	33,293	1.798.856	32.664
\$125,000 under \$150,000	144.778	172	155,690	173	841,246	21,354	904,259	21,571
\$150,000 under \$175,000	97.167	144	96,190	124	481,411	15,483	501,747	15,017
\$175,000 under \$200,000	69.522	130	77,982	114	313,567	12,535	356,496	12,932
\$200,000 under \$300,000	154,659	373	163,964	414	576,270	33,049	639,667	33,194
\$300,000 under \$400,000	66 087	193	69.861	261	209,037	19,316	241,518	19,728
\$400,000 under \$500,000	38.292	169	40,289	158	104,083	13,217	120,731	13,400
\$500,000 under \$1,000,000	59.748	466	65,339	529	149,112	30,376	176,285	31,275
\$1,000,000 or more	34,509	1,078	36,362	1,091	69,860	56,637	74,830	57,213

¹ Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE Detail may not add to totals because of rounding

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1994

Size of			Total inc	ome tax as a	percentage of	adjusted gros	s income		
1994 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7
Under \$10,000	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	5 1	4.9	4.8
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10 7	10.8
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	13.2	12 9	12.7	12.6
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8
	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9
\$80,000 under \$90,000	20.8	18.8	17.4	17.3	16.6	16.0	15 9	15.1	15.9
\$90,000 under \$100,000	20.8	10.0	174	17.3	100	10.0	159	15 /	159
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17 5	17 3	16 9	17.0	17.0
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19 2	18.6	18.7	18.6	18.6
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	249	25.3	28.4	28.6
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1
	40.2	1 20.0			percentage of				
Size of 1994 AGI	4000	4007	1988	1989	1990	1991	1992	1993	1994
100 1710	1986	1987							
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5
Under \$10,000	49	4.2	4.4	4.3	4.3	4.0	3.5	32	3.2
\$10,000 under \$20,000	7.6	6.7	6.5	6.4	6.1	5.5	5.1	48	4.8
\$20,000 under \$30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1
\$30,000 under \$40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1
\$40,000 under \$50,000	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0
\$50,000 under \$60,000	13.8	13.4	13.2	12.9	12.5	12.0	116	11.6	11,6
\$60,000 under \$70,000.	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7
\$70,000 under \$80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6
\$80,000 under \$90,000	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6
\$90,000 under \$100,000	16.8	18.1	17.1	16.2	16.1	15.1	15.2	15.3	15.4
\$50,000 under \$ 100,000	10.0	10.1	17.1	10.8	10 1	13.3	13.2	13.3	13.4
	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3
\$100,000 under \$125,000	1			100	18.0	17.3	17.2	17.7	17.4
	19.0	20.6	19.6	18.8	10.0				
\$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000	1	20.6 21.2	19.6 20.6	20.0	19.1	18.3	17.8	18.0	18.5
\$125,000 under \$150,000 \$150,000 under \$175,000	19.0					18.3 18.6	17.8 19.0	18.0 19.1	18.5 19.4
\$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000	19.0 19.3	21.2	20.6	20.0	19.1	1	1	1	I .
\$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	19.0 19.3 20.3 22.6	21.2 22.5 23.8	20.6 21.6 22.3	20.0 20.7 21.5	19.1 20.0 21.4	18.6 20.5	19.0 20.2	19.1 21.4	19.4 21.5
\$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000	19.0 19.3 20.3 22.6	21.2 22.5 23.8 24.5	20.6 21.6 22.3 22.6	20.0 20.7 21.5 21.9	19.1 20.0 21.4 21.5	18.6 20.5 21.6	19.0 20.2 21.6	19.1 21.4 23.5	19.4 21.5 23.7
\$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	19.0 19.3 20.3 22.6	21.2 22.5 23.8	20.6 21.6 22.3	20.0 20.7 21.5	19.1 20.0 21.4	18.6 20.5	19.0 20.2	19.1 21.4	19.4 21.5



Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC, and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1995.

All returns processed during 1995 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (116,878,243 returns) reported in Table C and the estimated total of all returns (115,943,131) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1994. While

about 98 percent of the returns processed during Calendar Year 1995 were for Tax Year 1994, a few were for noncalendar years ending during 1994 and 1995, and some were returns for prior years. Returns for prior years were used in place of 1994 returns received and processed after December 31, 1995. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1995. Therefore, data for Tax Year 1994 may include amounts for discontinued items, such as the interest deductible from credit cards, reported on prior year returns processed in 1995.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is selected independently from each stratum. Strata are defined by:

- Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
- 2. High combined business and farm total receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Sched-

Bonnye Walker designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statisticians Team, Coordination and Publications Staff

ules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

- 4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes.
- Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (For more details see references 1 and 2.) The sampling rates range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at Martinsburg Computing Center during Calendar Year 1995 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of a eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 (see reference 3).

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The adminisistrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the

required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 1994, 0.10 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percent of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CVs for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

- About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
- About 95 percent of the intervals from two standard error below the estimate to two standard error above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$11.85 billion, and its related coefficient of variation, CV(X), is 1.15 percent. The standard error of the estimate, SE(X), needed to construct the interval estimate, is:

SE(X) =
$$X \cdot CV(X)$$

= (\$11.85. ×10⁹) • (.0115)
= \$0.136 billion

The p percent confidence interval is calculated using the formula:

$$X \pm Z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p=68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$11.735 billion to \$11.965 billion, and the 95 percent confidence interval is from \$11.620 billion to \$12.080 billion

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceeding of the Section on Survey Research Methods*, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample, by Sampling Strata for 1994

										Number of returns	eturns
			Description of	Description of sample strata						Population	Sample
										counts	counts
Grand Total										116,878 243 1	108,861
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after cedits and no additional tax for tax preferences, total	ncome or expanded in	come of \$200,000 ar	d over, with no ii	ncome tax after cedi	ts and no addition	onal tax for tax prefe	rences, total			2 944 2	2,944
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total	dule C (business or pro	ofession) total receip	ts of \$50,000,000	and over, total						r 98	98
Other Returns, total										116,875,213	105,831
				Number	of other returns	Number of other returns by type of form attached	peqo				
				Form 1040,	140.	Form 1040.	240.				
Description of the sample strata for	Degree of	Form 1040, with Form 1116	1 Form 1116	with Schedule C	Jule C	with Schedule F	dule F	All other	ier		
Current Year Retums	interest *	or Form 2555	2555	but without Form 1116 or Form 2555	orm 1116 2555	but without Form 1116 or Form 2555	orm 1116 2555	returns	SI		
		Population	Sample	Population	Sample	Population	Sample	Population	Sample		
		counts	counts	counts	connts	counts	counts	counts	counts		
	(1)	(2)	(3)	(4)	(5)	(9)	6)	(8)	(6)		
Total		1,740,971	15,721	15,987,383	30,249	1,664,088	4,006	97,482,771	55,855		
Negative Income											
\$10,000,000 or more	All	105	105	616	616	73	73	808	808	1 603	1,602
\$5,000,000 under \$10,000.000	All	95	92	735	735	113	113	839	839	1,782	1,782
\$2,000,000 under \$5,000,000	All	358	110	3,100	1,000	510	159	3 168	981	7,136	2 250
\$1,000,000 under \$2,000,000	All	730	108	6,524	975	1,318	210	5,996	898	14,568	2 191
\$500,000 under \$1,000,000	All	1,663	48	17,377	517	3,904	119	13,753	395	36 697	1,079
\$250,000 under \$500,000	All	3,484	32	42,212	389	10,547	87	30 107	281	86,350	789
\$120,000 under \$250,000	All	7,191	24	91,891	392	20,569	83	908 99	256	185,957	755
\$60,000 under \$120 000	All	10,782	23	130,684	287	22,644	53	107,373	284	271 483	647
Under \$60,000	All	14,049	21	362,493	333	44,861	35	458,086	383	879.489	772
Positive Income											
Under \$30,000	-	;	;	1	;	:		27,090,890	5,357	27,090,890	5,357
Under \$30,000	2	117,292	30	1,685,551	205	132,801	36	28,013 850	8,333	29,949 494	8 906
Under \$30,000	3.4	144,905	130	3,251,401	2,551	222,107	204	5.566,758	4.373	9,185 171	7,258
\$30,000 under \$60,000	1-2	151,993	53	1,732,284	909	203,443	62	19,378,062	5,730	21 465 782	6,354
\$30,000 under \$60,000	3-4	199,955	199	3,151,437	2.794	310,422	277	4 344 540	3,957	8,006,354	7,227
\$60,000 under \$120,000	1-3	271,156	81	1,695,504	701	251,398	87	8 587 062	3,366	10,805,120	4 235
\$60,000 under \$120 000	4	211,051	233	1,990,284	2,160	180,268	185	1 629 287	1,776	4 010,890	4 354
\$120,000 under \$250,000	1-3	155,091	215	379,600	525	121,300	180	1 098,356	1,547	1 754,347	2 467
\$120,000 under \$250,000	4	184,070	920	928,111	2.841	61,272	161	604,540	1,846	1,777,993	5,418
\$250,000 under \$500,000	All	160,754	1,030	384 418	2,600	57,026	382	346 245	2,230	948 443	6,242
\$500,000 under \$1,000,000	AII	66,675	1,697	100,523	2,430	14,376	343	95 717	2.425	277,291	6.895
\$1,000,000 under \$2,000,000	All	24,456	3,115	23,301	2,916	3,577	436	27 922	3,485	79,256	9,952
\$2,000,000 under \$5,000,000	All	10,883	3,573	7,353	2.489	1,252	414	10 115	3,316	29,603	9,792
\$5,000,000 under \$10,000,000	All	2,716	2,713	1,355	1,353	214	214	1,959	1 958	6,244	6,238
\$10.000,000 or more	All	1,517	1,516	629	629	93	66	1,031	1 031	3,270	3,269
*This population includes an estimated 935,112 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentainer entiring identified after sampling	2 returns that were exc	tuded from other tabl	les in this report	because they contai	ned no income	nformation or repres	sented amended	or tentative returns	identified after s	ampling	

²This population includes 160 Form 1040 returns that were misclassified because of bad data collected during revenue processing in This population includes 49 records that were misclassified because of bad data collected during revenue processing

Each population member is assigned a degree of interest based on how useful it is for bax modeling purposes. Degree of interest ranges from one (1) to four (4), with one being assigned to returns that are the least interesting and a four being assigned to those that are the most interesting. All' refers to income classes for which returns with all four degrees of interest are assigned

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Basic Tables

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Revision to the 1991-1993 Publication 1304-Individual Income Tax Returns Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income (All returns are estimates based on samples-money amounts are in thousands of dollars)

	19	91	1:	992	19	193
Size of adjusted		ne credit used other taxes		me credit used other taxes		ne credit used other taxes
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	1,513,988	839,715	1,588,023	1,010,266	1,869,901	1,208,309
No adjusted gross income .	34,069	20,068	35,174	23,284	33,499	19,228
\$1 under \$5,000	247,830	90,837	167,176	60,361	215,470	89,495
\$5,000 under \$10,000	518,047	369,232	502,999	362,320	590,208	438,339
\$10,000 under \$15,000	450,250	274,380	546,000	433,023	536,454	442,581
\$15,000 under \$20,000	254,752	84,478	311,177	127,480	453,392	211,703
\$20,000 under \$25,000	9,042	721	25,496	3,799	40,879	6,963
\$25,000 under \$30,000	-					-
\$30,000 under \$40,000.			-	-		
\$40,000 under \$50,000			-	-	-	
\$50,000 under \$75,000	-	-	-	-		
\$75,000 under \$100.000				-		
\$100,000 under \$200,000						
\$200,000 under \$500,000			-	-		
\$500,000 under \$1,000,000				-		
\$1,000,000 or more	•	-		-		
axable returns, total	279	117	-	•	-	
No adjusted gross income	31	18		-		
\$1 under \$5,000						
\$5,000 under \$10,000						-
\$10,000 under \$15,000.	248	99		-	-	-
\$15,000 under \$20,000	-	-		-		
\$20,000 under \$25,000	-					
\$25,000 under \$30,000.			-			
\$30,000 under \$40,000					-	
\$40,000 under \$50,000				-		-
\$50,000 under \$75,000	-		-	-		
\$75,000 under \$100,000.	-		-		-	
\$100,000 under \$200,000				-		-
\$200,000 under \$500.000		-				-
\$500,000 under \$1,000,000		-				-
\$1,000,000 or more				-		
iontaxable returns, total	1,513,709	839,598	1,588,023	1,010,266	1,869,901	1,208,309

NOTE Detail may not add to total because of rounding

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars)

(como o começão de comingra o moral de como como de como como de como como como como como como como com	oney amounts are in	allon to compension	les						
			All returns				Taxable	Taxable returns	
Size and accumulated size of adjusted gross income	Number	Percent	=	Adjusted gross income less deficit		Number	Percent	Adjusted gross income less deficit	gross s deficit
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
	(1)	(2)	(2)	(4)	(5)	(9)	(7)	(8)	(6)
Size of Adjusted Gross Income									
Total	115,943,131	100.0	3,907,517,953	100.0	33,702	87,619,446	100 0	3.736,645,359	100.0
No adjusted gross income	953,210	0.8	-53 628,508	8	-56.261	9,270	(Z)	-4,379,466	8
\$1 under \$1,000	2,389,110	21	1 442,560	(Z)	604	535,318	90	436.613	(Z)
\$1,000 under \$2,000	3,209,436	28	4 835,304	0 1	1,507	907,559	10	1,358,916	(Z)
\$2,000 under \$3,000	3,179 417	2.7	7,941,011	0.2	2 498	661,616	0.8	1,650,914	(Z)
\$3,000 under \$4,000	2,851,284	25	10,005.652	0.3	3,509	677,858	0.8	2,422.360	0.1
\$4 000 under \$5,000	3,002,812	26	13 497,707	03	4.495	1,041,807	12	4,664,440	0.1
\$5 000 under \$6,000	2,767,000	2.4	15 221,937	0 4	5,501	653,949	0.7	3,583,120	0.1
\$6 000 under \$7,000	2,809,762	2.4	18 277,083	0.5	8,505	1,006,079	11	6,594,883	0.2
\$7,000 under \$8,000	2,943,297	25	22 103.861	90	7 510	1,735 663	2.0	13.065,091	03
\$8 000 under \$9,000	2,896,751	2.5	24 660,744	90	8,513	1,693,662	6	14 445,217	0.4
\$9.000 under \$10,000	2,818 289	24	26 712,521	0.7	9 478	1,623 743	0	15,372,311	0.4
\$10 000 under \$11,000	2,678 102	23	28 137,618	0.7	10,507	1 472 143	17	15,444,311	0.4
\$11 000 under \$12,000	2,720,200	23	31,284,937	0.8	11,501	1,596,767	18	18,373,391	0.5
\$12 000 under \$13.000	2,681 219	23	33 486,306	60	12 489	1,673,273	6	20,901,897	90
\$13,000 under \$14,000	2,812,298	2.4	37,932,862	10	13,488	1,891 969	22	25,507,747	0.7
\$14 000 under \$15,000	2,573,090	2.2	37 260.641	10	14,481	1 686 534	9	24,438,767	20
\$15 000 under \$16,000	2,583,914	22	40,036,898	10	15 495	1 720.146	20	26,664 123	0.7
\$16 000 under \$17,000	2,370,669	20	39 110 222	10	16,498	1 626,521	19	26,829,185	2.0
\$17,000 under \$18,000.	2,214 940	6	38,709,222	10	17 476	1,586.072	18	27.719.891	0.7
\$18,000 under \$19,000	2,102,704	18	38,946,008	10	18,522	1 641 331	19	30,406,760	0.8
\$19,000 under \$20,000	2,138,663	18	41 735,559	-	19,515	1,804 166	2.1	35,225,247	60
\$20,000 under \$25,000	9,663 350	83	216 518,460	5.5	22 406	9,064 402	10 3	203,589,785	5.4
\$25,000 under \$30,000	8,121 017	7.0	222 451,662	5.7	27 392	8,000,220	9.1	219,178,471	5.9
\$30,000 under \$40,000	12,013,761	10.4	418,107,079	10.7	34,802	11,931,474	13.6	415 294,906	11.1
\$40,000 under \$50,000	9,024 089	7.8	403 802,112	103	44,747	8 991,615	103	402,378,127	108
\$50,000 under \$75,000	13,126,603	113	794 686,591	203	60,540	13 103,677	150	793,340.327	212
\$75,000 under \$100,000	4,783,915	41	409,003,391	10.5	85,496	4 774,526	5.4	408,170,846	10.9
\$100,000 under \$200,000	3 404 731	29	446,517,100	114	131,146	3,399,725	9 6	445,876,817	11.9
\$200,000 under \$500,000	890,280	0.8	256,192,758	99	287 766	889,390	10	255,943,595	6.8
\$500,000 under \$1,000,000	149 283	0.1	100,695,445	26	674,527	149,112	0.2	100,582 110	27
\$1,000,000 or more	69,935	0.1	181,833,213	4.7	2,600,032	098 69	0 1	181,564,660	4 9

Table 1.1.—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income.—Continued (All figures are estimates based on samples—money amounts are in bousands of dollars)

					Так	Taxable returns					
		Taxable income		lnco	Income tax after credits			T	Total income tax		
Size and accumulated size									Percentage of		
of adjusted gross income	Number	4	Percentage	Number		Percentage	į	ļ	į	Adjusted	Average
	returns		total	returns	Tipolic Control of the Control of th	total	T T T T T T T T T T T T T T T T T T T	e constant	Income	income less deficit	(dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(47)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	87,590,032	2,583,209,426	100.0	165,109,78	532,644,247	100.0	534,856,339	100.0	20.7	14.3	6,104
No adjusted gross income				6.108	1,603	(Z)	101,853	(Z)	(Z)	(Z)	10,987
\$1 under \$1,000.	534,954	95,185	Q	535,276	14,337	(Z)	14,399	(Z)	151	33	27
\$1 000 under \$2,000	903,869	380,322	Ø	907,231	70,976	(Z)	78,447	(Z)	20 6	58	86
\$2,000 under \$3,000	660,236	366,208	(Z)	661,509	62,644	Ø	63 486	(Z)	17.3	38	96
\$3 000 under \$4,000	676,584	338,282	(Z)	677.857	56.414	(Z)	56.545	(Z)	16.7	23	83
\$4 000 under \$5,000	1,040,534	956,261	Ø.	1,041,807	150,485	(Z)	151,760	(Z)	15.9	33	146
\$5,000 under \$6,000	651,704	1,193,313	(Z)	652,977	200,348	(Z)	203,612	(Z)	17.1	5.7	311
\$6,000 under \$7,000	1,006,075	1,547,762	0.1	1,006,075	236,491	(2)	236 503	(Z)	153	3.6	235
\$7 000 under \$8,000	1,735,318	2,812,370	0.1	1,735,318	405,278	0.1	407 078	0.1	14.5	3.1	235
\$8,000 under \$9,000.	1,692,351	4,161,844	0.2	1 693,624	609,944	0.1	612 063	0.1	147	4.2	361
\$9 000 under \$10,000	1,623,743	5,188,702	0.2	1 623,743	778,352	10	778 352	0.1	150	51	479
\$10,000 under \$11,000	1,472,140	5,913,399	0.2	1 472,140	890,300	0.2	890,389	0.2	151	5.8	605
\$11,000 under \$12,000	1,596,719	7,477,486	03	1 596,719	1 119,385	0.2	1 120,561	0.2	150	61	702
\$12,000 under \$13,000	1,673,273	8,748,564	03	1,673,273	1,307,313	0.5	1,307 313	0.2	149	63	781
\$13,000 under \$14,000	1,891,966	10,573,943	0.4	1 891,966	1,611,000	03	1,611,465	03	15.2	63	852
\$14,000 under \$15,000	1,686,531	10,819,902	0.4	1,686,531	1 623,240	03	1,623 528	03	150	9 9	963
\$15,000 under \$16,000	1,720,032	13.075,747	0.5	1 720,143	2,024,716	0.4	2,026 978	0.4	15.5	7.6	1,178
\$16,000 under \$17,000	1,626,520	13,428,426	0.5	1 626,520	1,995,378	0.4	1,995,724	0.4	149	7.4	1,227
\$17,000 under \$18,000	1,585,838	14 125,968	0.5	1 585,838	2,003,984	0.4	2,004 333	0.4	142	7.2	1,264
\$18,000 under \$19,000	1,641,127	16,155,596	90	1 641,127	2 293,679	0.4	2 294 764	0.4	142	7.5	1,398
\$19,000 under \$20,000	1,803,838	19,061,920	0.7	1,803 838	2.667,747	0.5	2,667 934	0.5	140	9 2	1,479
\$20,000 under \$25,000	9,064,293	112,291,042	43	9,064 293	16,081,812	30	16,089,561	3.0	143	7.9	1,775
\$25,000 under \$30,000	7,998,868	130,240,943	5.0	7,998,868	19,388,246	36	19,391,351	36	149	80 80	2,424
\$30,000 under \$40,000	11,931,146	264,990,393	103	11,931,085	41,842,752	7.9	41,860.006	7.8	15.8	101	3,508
\$40.000 under \$50.000	8.991,387	268,855,976	10.4	8 991,064	43.596,299	8 2	43,614,441	8 2	162	108	4 851
\$50,000 under \$75,000	13,102,111	555,484,637	215	13 099 232	96,804,654	18.2	96,849,251	181	17.4	12.2	7,391
\$75,000 under \$100,000	4,772,179	300,263,096	116	4 772,165	61,414,895	11.5	61,544,453	11.5	20.5	151	12,890
\$100,000 under \$200,000	3,398,909	346,268,202	13.4	3,398,385	82,283,154	15.4	82,664 507	15.5	23.9	18.5	24,315
\$200,000 under \$500,000	888,982	218,000,994	8 4	888,245	64,856,404	12.2	65,582,405	12.3	30.1	25 6	73,739
\$500,000 under \$1,000,000	149,023	88,883,916	4 6	148 842	30.062,346	56	30,375,816	57	34 2	30.2	203,711
\$1,000,000 or more	69,785	161,509,030	63	69.733	56 190,071	10.5	56,637 463	106	35 1	31.2	20

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

Size and accumulated size			All returns				Taxabl	Taxable returns	
of adjusted gross income	Number	Percent	1	Adjusted gross ncome less deficit		Number	Percent	Adjusted gross income less deficit	gross s deficit
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Accumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	953,210	0.8	-53 628,508	8	-56,261	9,270	(Z)	-4 379,466	8
\$1 under \$1,000	2,389,110	2.1	1,442,560	(2)	604	535,318	90	436 613	(Z)
\$1 under \$2.000	5,598,546	48	6,277,864	0.2	1,121	1.442 877	16	1,795 529	(Z)
\$1 under \$3,000	8,777,963	9 2	14,218,874	0.4	1,620	2,104,493	2.4	3,446,442	0 1
51 under \$4,000 51 under \$5,000	11.629.247	100	37 722 233	90	2,083	2.782.351	32	5.868.802	0 5
	14 300 068	0 0	440	- 4		4 470 407	, 4	4 00 00 4	9 6
21 under 82,000	000,989,010 000,000,000	13.0	74 774 767	0 0	5,043	6 404 107	- 69	70 744 244	4 6
51 under \$8 000	23.152.118	200	93.325.113	0 - 0	4.031	7 219 850	0 00	33 776 335	0 0
\$1 under \$9,000	26,048,869	22.5	117 985,856	30	4,529	8,913,512	10.2	48,221 552	13
\$1 under \$10,000	28.867,158	24 9	144.698,378	3.7	5,013	10,537 255	120	63 593 863	17
\$1 under \$11,000	31,545,260	27.2	172,835,996	4 4	5 479	12,009 397	13.7	79,038,174	21
\$1 under \$12,000	34,265,460	29 6	204 120,933	52	2,957	13,606,165	15.5	97,411,565	26
\$1 under \$13,000	36,946,679	31.9	237,607,239	60	6.431	15,279,437	17.4	118 313 462	32
\$1 under \$14,000	39,758,977	343	275,540,101	7.0	6,930	17,171 407	196	143,821,209	38
\$1 under \$15,000	42,332,067	36.5	312,800,742	7.9	7,389	18,857,940	215	168,259,976	45
\$1 under \$16,000	44,915,981	38.7	352,837,640	89	7,856	20,578,087	23.5	194,924,099	5.2
\$1 under \$17 000	47,286,650	40.8	391,947,862	66	8,289	22,204,608	253	221,753,284	69
\$1 under \$18,000	49,501,590	42.7	430,657,085	10.9	8,700	23,790,680	27.2	249,473 174	2.9
\$1 under \$19,000	51,604,293	44.5	469 603,092	119	9,100	25,432 011	29 0	279 879 934	7.5
51 under \$20,000	53.742,956	46 4	511,338,651	12.9	9,515	27.236 177	31.1	315,105,181	8 4
\$1 under \$25,000	63,406,306	54.7	727,857,111	18 4	11,479	36,300,579	414	518,694 966	13.9
\$1 under \$30,000	71,527,323	617	950,308,773	24 0	13,286	44 300 798	50 6	737,873,436	19.7
\$1 under \$40,000	83,541,084	721	1,368,415,852	34.5	16,380	56,232,272	64.2	1 153,168 343	30 8
\$1 under \$50,000	92,565,173	79.8	1,772,217,964	44.7	19,146	65,223,887	744	1,555,546 470	416
\$1 under \$75,000	105.691,776	912	2,566,904,555	648	24,287	78,327,563	89 4	2,348,886 797	62 8
\$1 under \$100,000	110,475,691	95.3	2,975,907,946	75.1	26,937	83,102,089	948	2,757,057,644	73.7
\$1 under \$200,000	113,880,422	98.2	3,422,425,046	86.4	30,053	86,501,814	98 7	3.202,934 461	856
\$1 under \$500,000.	114,770,703	0 66	3,678,617,804	828	32,052	87,391,204	2 66	3,458,878,055	92 5
\$1 under \$1,000,000	114,919,985	99 1	3,779.313,249	95.4	32,886	87,540,316	6 66	3,559,460,165	95.1
\$1 or more	114,989,920	99 2	3,961,146,461	100 0	34,448	87,610,176	100 0	3,741,024,825	100 0
All returns.	115,943,131	100.0	3,907,517,953	986	33,702	87.619,446	100.0	3,736,645,359	6.66

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

		Taxable income		Inec	Income tax after credits				Total income tax		
Size and accumulated size									Percentage of		
of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
	of	Amount	Jo	Jo	Amount	jo	Amount	Total	Taxable	gross	income tax
	returns		total	returns		total			income	Income less deficit	(dollars)
	(30)	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(38)	(40)
Accumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income		•		6,108	1,603	(Z)	101,853	(2)	8	8	10.987
\$1 under \$1,000	534,954	95,185	(Z)	535,276	14,337	(2)	14,399	Q	151	en	27
\$1 under \$2,000	1,438,823	475,507	Ø	1,442,507	85,314	Q	92,846	Ø	19.5	5.2	64
\$1 under \$3,000.	2,099,059	841,715	(Z)	2,104,016	147,958	Ø	156,332	(Z)	186	4.5	74
\$1 under \$4,000	2.775.643	1,179 996	Ø	2,781,874	204 371	(Z)	212,878	(Z)	18.0	36	77
\$1 under \$5,000	3,816,177	2,136,257	0 1	3,823 680	354,857	0 1	364,637	0.1	171	35	92
\$1 under \$6,000	4 467,881	3,329,570	0 1	4,476,658	555,205	0.1	568,249	0.1	17.1	4 0	127
\$1 under \$7,000	5,473,956	4 877,331	0.2	5,482,733	791,696	0.1	804,753	0.2	16.5	39	147
\$1 under \$8,000	7.209,274	7,689,701	03	7,218,050	1,196 974	0.2	1 211,830	0.2	158	36	168
\$1 under \$9,000.	8,901,625	11 851 545	0.5	8,911,674	1 806,918	03	1 823,893	03	15.4	38	205
\$1 under \$10 000	10,525,367	17 040,247	0.7	10,535,417	2 585 269	0.5	2,602,245	0.5	15.3	4 1	247
\$1 under \$11,000.	11,997,507	22,953,646	60	12,007,557	3 475 570	0.7	3 492,634	0.7	15.2	44	291
\$1 under \$12,000	13,594,226	30,431,132	12	13,604,276	4,594 955	60	4 613.195	60	15.2	4.7	339
\$1 under \$13,000	15.267,499	39,179,696	15	15,277,548	5,902 268	-	5 920,508	11	15.1	5.0	387
\$1 under \$14 000	17,159,465	49,753,639	10	17,169,514	7 513,268	1 4	7,531,973	14	151	5.2	439
\$1 under \$15,000	18,845,995	60,573,541	23	18,856,045	9,136,508	17	9,155,500	17	151	5.4	485
\$1 under \$16,000	20,566,027	73,649,288	29	20,576,188	11 161 224	2.1	11,182,479	21	15.2	5.7	543
\$1 under \$17,000	22,192,547	87,077,714	3.4	22 202,708	13,156,602	25	13,178,203	2.5	151	59	593
\$1 under \$18,000	23,778,385	101,203,682	ස ස	23,788,546	15 160,585	28	15,182,536	28	15.0	61	638
\$1 under \$19,000	25,419,512	117,359,278	C (25.429,673	17 454,264	6.3	17,477,300	က	149	62	687
\$1 under \$20,000	27,223,350	136,421 198	23	27,233,511	20 122,011	က	20,145,233	ဗ	148	64	740
\$1 under \$25,000	36,287,643	248,712,240	96	36,297,804	36,203,823	68	36,234,794	6.8	146	7.0	866
\$1 under \$30,000	44,286,511	378,953,183	147	44 296,672	55,592,069	10.4	55,626,145	10.4	14.7	7.5	1 256
\$1 under \$40,000	56,217,656	643,943,576	249	56.227.757	97 434,821	183	97 486,151	18.2	151	8.5	1,734
\$1 under \$50,000	55,209,043	912,799,551	353	65.218.820	141 031,120	265	141,100,593	26 4	15.5	0 1	2.163
nuder \$75,000	78,311,154	1,468,284 189	568	78,318,052	237,835,774	44.7	237,949,844	44 5	162	101	3 038
\$1 under \$100,000	83,083,333	1.768,547 285	68.5	83,090,217	299,250,669	56.2	299, 494, 296	260	169	10.9	3 604
\$1 under \$200,000.	86,482,242	2,114,815,487	819	86,488,603	381,533,823	716	382,158,803	715	181	119	4,418
\$1 under \$500,000.	87,371,225	2.332.816.481	808	87,376,847	446,390,227	83.8	447,741,208	83.7	19.2	12.9	5,123
\$1 under \$1,000,000	87,520,248	2,421,700,397	93.7	87,525,690	476,452,573	89.5	478,117,024	89 4	197	13.4	5 462
al of more	67,590,032	2,563,209,426	0 001	87,595,422	532,642,644	100 0	534,754,486	100 0	20.7	143	6 104
All roburne											

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

			All returns				Taxable returns	returns	
Size and accumulated size of adjusted gross income	Number	Percent	.=	Adjusted gross ncome less deficit		Number	Percent	Adjusted gross income less deficit	gross s deficit
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(48)
Accumulated from Largest Size of Adjusted Gross Income									
\$1,000,000 or more	69,935	0.1	181,833,213	46	2 600.032	69.860	01	181,564 660	4 9
\$500,000 or more	219,218	0.2	282,528,657	7.1	1 288.802	218,972	0.2	282,146,770	7.5
\$200,000 or more	1 109,498	10	538,721,415	13.6	485.554	1 108,362	13	538,090,364	144
\$100,000 or more	4 514,230	3.9	985,238,515	24.9	218,252	4 508,086	5.1	983,967,181	263
575,000 or more	9,298,145	8 0	1,394,241,906	35.2	149,948	9,282,613	106	1,392,138,028	37.2
\$50,000 or more	22,424,747	193	2.188,928,497	553	97,612	22 386,289	25 5	2 185,478,355	58.4
\$40,000 or more	31,448,836	27 1	2,592,730,609	65.5	82 443	31,377,904	35.8	2 587,856 482	69 2
530.000 or more	43 462,597	37.5	3,010 837,688	76.0	69 274	43 309,378	49.4	3 003 151 389	80 3
\$25,000 or more	51 583,614	445	3,233,289,350	816	62.681	51 309,597	586	3 222 329,859	86 1
\$20,000 or more	61 246,964	52.8	3,449 807,810	87.1	56,326	60,373,999	689	3 425,919 644	916
\$19,000 or more	63,385,627	54.7	3,491,543,369	88 1	55,084	62 178,165	710	3,461 144 891	92 5
\$18,000 or more	65,488,331	565	3,530,489,377	89 1	53,910	63,819,496	728	3 491,551 651	933
\$17,000 or more	67 703.271	58.4	3,569 198,599	90 1	52 718	65 405,568	746	3 519 271,541	94 1
\$16,000 or more	70,073,940	60 4	3,608,308,821	911	51,493	67,032,089	76.5	3 546,100 726	948
\$15,000 or more	72 657,854	62.7	3,648,345,719	92 1	50,213	68 752,236	785	3,572,764 849	95 5
\$14,000 or more	75.230,944	649	3,685,606,360	93.0	48,991	70 438.769	80 4	3,597,203,616	96 2
\$13,000 or more	78,043,242	673	3,723,539,222	940	47,711	72 330,738	826	3,622,711 363	968
\$12.000 or more	80,724 461	9 69	3,757,025,528	948	46,541	74,004,011	845	3,643,613,260	97.4
\$11,000 or more	83 444,660	720	3,788,310,465	926	45,399	75.600,779	863	3,661,986 651	979
\$10 000 or more	86 122,763	743	3.816,448,084	96 3	44,314	77,072,921	88 0	3.677 430.962	983
\$9 000 or more	88 941,052	767	3,843,160,605	97.0	43,210	78,696,664	898	3,692,803,273	98 7
\$8 000 or more	91,837,803	79.2	3,867,821,348	9 2 6	42,116	80,390,326	91.7	3,707,248,490	99 1
\$7 000 or more	94,781,100	81.7	3 889,925,209	98.2	41,041	82,125,989	93.7	3,720 313,581	99 4
\$6 000 or more	97 590,862	84.2	3.908,202,292	98 7	40,047	83 132,069	949	3,726 908 463	9 66
\$5,000 or more	100.357,862	866	3,923 424,228	0 66	39,094	83 786.018	926	3,730 491 583	2 66
54 000 or more	103,360,674	89 1	3 936 921,935	99.4	38 089	84.827,825	96.8	3,735,156 023	8 66
\$3 000 or more	106 211,958	916	3,946,927,587	9 66	37 161	85,505,683	976	3 737,578 383	6 66
\$2 000 or more	109 391,375	943	3.954,868,597	8 66	36.153	86 167,299	983	3,739 229 296	100 0
\$1 000 or more	112 600,810	97.1	3,959,703,902	100 0	35,166	87 074,857	99 4	3,740 588 212	100 0
\$1 or more	114,989,920	99.2	3,961,146,461	100 0	34 448	87,610,176	100 0	3,741,024 825	100 0
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Table 1.1.--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

					Taxa	Taxable returns					
		Taxable income		lnco	Income tax after credits			F	Total income tax		
Size and accumulated size									Percentage of		
of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
	Jo	Amount	Jo	Jo	Amount	o	Amount	Total	Taxable	gross	income tax
	returns		total	returns		total			income	income	(dollars)
										less deficit	
	(05)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(65)	(60)
Accumulated from Largest Size											
	207.00	100 000	9	60 733	56 100 071	4 0 5	56 637 463	401	35.1	34.0	810 728
\$1,000,000 or more	218.808	250.382.946	0 6	218.575	86.252.417	16.2	87,013,279	163	348	30.8	397,372
\$200,000 or more	1,107,790	468,393,939	181	1,106,820	151,108,820	28 4	152,595 684	28 5	326	28 4	137.677
\$100,000 or more	4.506,699	814,662,141	315	4 505,205	233,391,974	43.8	235,260,190	440	28 9	23.9	52.186
\$75,000 or more	9,278,878	1,114,925,237	43.2	9.277,370	294.806,870	553	296,804,643	555	26 6	273	37,974
\$50,000 or more	22,380,989	1 670,409,875	647	22,376,602	391,611,523	73.5	393 653,893	736	23 6	180	17 585
\$40,000 or more	31 372,376	1,939,265,851	75.1	31,367,666	435,207,822	81.7	437 268,335	818	22 5	69	13,936
\$30,000 or more	43,303,522	2 204 256,243	853	43 298.751	477,050,574	89 6	479,128 341	89 6	21.7	160	11 063
\$25.000 or more	51,302,389	2,334,497 186	904	51,297,618	496.438.820	93.2	498 519 692	93.2	4 6	10.0	8.7.15
\$20,000 or more	60,366,683	2,446,788,228	/ 46	218,185,00	512,520,653	208	502 800'#1C	7 06	0.12	2	4,3C,0
\$19,000 or more	62,170,521	2 465,850,149	95.5	62,165,750	515,188,380	2 96	517 277 187	2967	21.0	149	8 319
\$18,000 or more	63,811,647	2,482,005 744	96 1	63,806,877	517,482,058	97.2	519,571,950	97.1	50.9	149	8 141
\$17,000 or more	65,397,485	2,496,131,713	9 96	65,392,714	519,486,042	97.5	521 576 283	97.5	20.9	148	7 974
\$16,000 or more	67,024,005	2.509,560,139	97.1	67,019,234	521,481,420	97.9	523 572 007	6 / 6	209	148	7.811
\$15,000 or more	68,744,037	2,522,635,885	2.79	68 739,378	523,506,136	983	525,598,988	983	208	147	7.645
\$14,000 or more	70,430,568	2,533 455,787	981	70 425,908	525,129,375	988	527 222.514	986	20 8	14.7	7,485
\$13,000 or more	72,322,533	2,544 029 730	98 5	72,317,874	526,740,376	98 9	528 833,978	98 9	208	146	7 311
\$12,000 or more	73,995,806	2,552,778,294	988	73,991 147	528,047,689	99 1	530 141,291	99 1	20.8	14.5	7,164
\$11,000 or more	75,592,525	2,560,255,780	99 1	75,587,866	529,167,074	88 3	531,261,852	866	208	14.5	7.027
\$10,000 or more	77,064,665	2,566,169 180	863	77,060,006	530.057,374	96 2	532,152,241	98 2	20.7	14.5	6 905
\$9,000 or more	78,688,407	2,571,357,881	99 5	78,683,748	530,835,726	2 66	532,930,593	9 66	20 7	14.4	6,772
\$8,000 or more	80,380,759	2,575,519,726	2 66	80,377,372	531,445,669	8 66	533,542,656	8 66	20 7	14 4	6,637
\$7,000 or more	82,116,076	2,578,332,095	998	82,112,690	531,850,948	6 66	533,949,734	966	20.7	144	6,502
\$6,000 or more	83,122,151	2,579,879,857	6 66	83,118,765	532,087,439	6 66	534 186,237	6 66	20 7	143	6.426
\$5 000 or more	83,773,856	2.581,073,169	6 66	83,771,742	532,287,787	6 66	534 389.849	6 66	20 7	143	6 378
\$4 000 or more	84,814,389	2,582,029,430	1000	84 813,549	532,438,272	100 0	534,541,609	6 66	20 7	14.3	6.301
\$3,000 or more	85,490,974	2,582,367,712	1000	85,491,406	532,494,686	100 0	534,598,154	100 0	20 7	143	6,252
\$2,000 or more	86,151,210	2.582,733,920	100 0	86,152,915	532,557,330	100 0	534,661 640	100 0	207	143	6 205
\$1,000 or more	87,055,079	2.583,114,242	1000	87,060,146	532,628,306	100 0	534,740,087	100 0	20.7	143	6.141
\$1 or more	87,590,032	2,583,209,426	100.0	87 595,422	532,642,644	100 0	534,754,486	100 0	207	143	6,104
All returns	87,590,032	2,583,209,426	100.0	87,601,531	532,644.247	100.0	534,856,339	100.0	20.7	14.3	6,104

X Percentage not computed

Z Less than 0.05 percent NOTE Detail may not add to totals because of rounding

Table 1.2-All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples-money amounts are in thousands of dollars)

							All returns						
Size of adjusted		Adjusted		Total itemize	Fotal itemized deductions	Standard deduction	deduction	Taxable	Taxable income	Income tax	Income tax after credits	Total inc	Total income tax
gross income	Number	gross income	Exemption	Number		Number		Number	,	Number		Number	
	or returns	deficit	amdunt	returns	Amount	returns	Amount	of	Amount	returns	Amount	returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total	115,943,131	3,907,517,953	562,559,033	33,017,754	493,654,068	81,947,182	397,106,389	92,793,239	2,597,980,066	87,601,531	532,644,247	87,619,446	534.856,339
No adjusted gross income	953,210	-53,628,508	4,184,803	•	,					6,108	1,603	9,270	101,853
\$1 under \$5,000	14,632,059	37,722,233	28,246,267	196,240	2,016,853	14,427,838	47.750,763	3,913,150	2,141 931	3,823,680	354,857	3,824,158	364,637
\$5,000 under \$10,000	14,235,099	106,976,145	49,656,765	549,205	5,162,203	13,680,206	63,173,181	7 218,785	15,216 319	6,711,737	2,230,413	6,713,097	2 237,608
\$10,000 under \$15,000	13,464,909	168,102,365	58,828.414	829,460	8,585,376	12,634,321	63,372,041	10,256,154	47,462,402	8,320,628	6,551,239	8,320,686	6,553,256
\$15,000 under \$20,000	11,410,889	198,537,909	53 456,047	1,293,970	12,856,431	10,116,916	51,398,587	10,575,619	84,014 518	8,377,466	10,985,503	8,378,236	10 989,733
\$20,000 under \$25 000	9,663,350	216,518,460	47,253,823	1,487,243	13,903,818	8,172,745	42,353,688	9,467,125	113,900,469	9,064,293	16,081,812	9,064,402	16,089 561
\$25,000 under \$30,000.	8,121,017	222,451,662	41.856.223	1,950,600	18,694,278	6,170,417	31 944,791	8,029,160	130 408,566	7,998.868	19,388,246	8,000 219	19,391,351
\$30,000 under \$40,000	12.013,761	418 107,079	68,305,351	4 132,198	42.011,705	7,878,180	43,394,712	11 941.880	265,103,003	11,931,085	41,842,752	11,931,474	41 860,006
\$40,000 under \$50 000	9,024,089	403.802,112	57,760,229	4,682,078	51,661,186	4,338,629	25,529,565	9 006 243	269 128 233	8,991,064	43,596,299	8,991,615	43,614 441
\$50,000 under \$75,000	13,126 603	794,686,591	92 671,243	9,499,506	124,591,733	3,627,096	22,418,686	13,103,782	555 521 635	13,099,232	96,804,654	13,103,677	96 849 251
\$75,000 under \$100,000	4,783,915	409,003,391	34,635,095	4,163,624	70,518,826	620.292	3,968,472	4,773,981	300,328 743	4 772,165	61,414,895	4 774 526	61 544 453
\$100,000 under \$200,000	3,404,731	446,517,100	24,019,838	3,191,822	75.094.896	212,909	1.382,660	3,399,367	346 313 438	3 398,385	82 283,154	3,399,725	82 664 506
\$200,000 under \$500,000	890,280	256,192,757	1.684 918	841,423	36,315,004	48,858	305,734	889.150	218 024 338	888,245	64,856,404	889,390	65 582,405
\$500,000 under \$1 000,000	149,283	100,695,445	13	135,571	11,783,234	13,670	82,160	149,051	88 893 179	148,842	30,062,346	149,112	30 375 816
\$1,000,000 or more	69,935	181,833,213	2	64,814	20,458,525	5,106	31,347	69,793	161 523 291	69,733	56,190,071	69,860	56 637,463
Taxable returns, total	87,619,446	3,736,645,359	423,906,633	31,083,491	460,677,845	56,504,625	273,755,052	87,590,032	2,583,209,426	87,601,531	532,644,247	87,619,446	534,856,339
No adjusted gross income	9,270	-4,379,466	43,822						,	6,108	1,603	9,270	101 853
\$1 under \$5,000	3,824,158	10,533,242	47,913	13,390	40.489	3,805,711	8,374,368	3,816,176	2,136 257	3,823,680	354,857	3,824,158	364,637
\$5,000 under \$10,000	6,713,097	53,060,621	12.136,492	136,264	623,480	6,571,144	25.437.810	6 709,191	14 903,990	6.711,737	2,230,413	6,713,097	2 237,608
\$10,000 under \$15 000	8,320,686	104 666,114	23,564,192	405,594	2 587,127	7,913,963	34,984,098	8,320,628	43,533,294	8.320,628	6,551,239	8,320,686	6,553,256
\$15,000 under \$20,000	8,378,236	146,845,205	28,699,282	848,090	6,301,588	7,530,143	36,029,354	8,377,354	75,847,657	8,377,466	10,985,503	8,378,236	10,989,733
\$20,000 under \$25,000	9,064,402	203.589,785	40,853,336	1,262,015	10,386,923	7,799,025	40,061,456	9,064,293	112,291,042	9,064,293	16,081,812	9,064 402	16,089,561
\$25,000 under \$30 000.	8,000,219	219,178,471	40,560,542	1,851,757	16,585,295	6,148,463	31,808,789	7,998,868	130,240,943	7,998,868	19,388,246	8,000,219	19,391,351
\$30,000 under \$40,000	11,931,474	415.294,906	67,674,053	4,051,349	39,268,221	7,876,742	43,385,759	11 931,146	264,990,393	11,931,085	41,842,752	11.931,474	41 860,006
\$40,000 under \$50,000	8,991,615	402.378.127	57,538,445	4,655,595	50,499,678	4,332,637	25,491,519	8,991,387	268,855,976	8.991.064	43 596,299	8,991,615	43,614,441
\$50,000 under \$75,000	13,103,677	793,340,327	92,573,875	9,477,029	122,904,077	3,626,648	22,415,836	13,102 111	555,484,637	13 099,232	96,804,654	13,103.677	96,849,251
\$75,000 under \$100,000	4 774,526	408,170,846	34 565,613	4,154,560	69.402,798	619,967	3,966,414	4,772 179	300,263,096	4,772 165	61,414,895	4,774,526	61,544,453
\$100,000 under \$200,000	3,399,725	445,876,817	23,965,622	3,187,142	74,309,646	212,583	1,380,590	3,398,909	346,268 202	3,398,385	82 283,154	3 399,725	82 664,506
\$200,000 under \$500,000	889,390	255,943,594	1,683,440	840,560	35,994,815	48.830	305,578	888,982	218,000,993	888,245	64,856,404	889,390	65 582,405
\$500,000 under \$1,000,000	149,112	100,582,110	4	135,404	11,641,484	13,666	82,142	149,023	88 883,916	148,842	30,062,346	149,112	30,375,816
\$1,000,000 or more	69,860	181,564,660	2	64,741	20,132,225	5,104	31,340	69.785	161,509 030	69,733	56,190,071	69.860	56,637,463
Nontaxable returns, total	28,323,684	170.872,594	138,652,400	1,934,263	32,976,223	25,442,558	123,351,337	5,203,207	14,770,640	,	,	•	
Footnotes at end of table													

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

Status--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted		Adjusted		Total itemize	Total itemized deductions	Standard deduction	deduction	Taxable	Taxable income	Income tax	Income tax after credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amonut	of	Amount	Jo	Amount	Jo	Amount	jo	Amount	jo	Amount
		deficit		returns		returns		returns		returns		returns	
	(14)	(15)	(16)	(71)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	48,389,135	2,626,851,788	360,176,027	22.683,715	372.933,392	25,295,256	167,783,200	42,168,481	1,798,724,919	40,885,014	382,670,923	40.894,440	384,363,328
No adjusted gross income	410,164	-36,227,120	2,777,953	•	٠	٠	•	•	,	930	552	3,523	86,624
\$1 under \$5,000 .	905,223	2,525,481	6,100.432	58,504	769.825	846,719	5,730,552	•	•	*1 273	.2,661	•1,424	*3,025
\$5,000 under \$10,000	1,959,792	15,366,958	13,773,262	147,717	1,876,428	1,812,076	12 272,244	*8 419	*13 962	*5 057	966.	698'9	5,917
\$10,000 under \$15,000	3,288,825	41,591,928	22,677,106	287,833	3,176,296	3,000,992	20,544,036	1,290,251	1 788 723	1 139,351	251,799	1,139,402	253,786
\$15,000 under \$20,000	3,453,609	60,258,508	24 735,542	495,254	5,734,992	2 958 355	20,045,599	2.814 676	12 014,637	2,005,612	1,515,118	2,006,379	1,516,860
\$20,000 under \$25.000	3,468,503	77,963,995	25,138,458	593,701	6,509 226	2,874,802	19,182,123	3,307 195	27 673 142	3,030,073	3,760,933	3,030,176	3 761 510
525,000 under \$30 000	3,237,402	89.036.974	25,156,848	758,276	8 480,554	2,479,127	16,205,197	3 167 356	39 506 963	3,145 423	5,831,483	3,145 451	5,832 601
\$30,000 under \$40,000	6,429,275	225,855,660	49,345,121	2,037,392	22,861,031	4,391,883	28,529,690	6 375,931	125 519 047	6 367,343	18,642,761	6 367,393	18,654 503
\$40,000 under \$50,000	6 223,104	279,550 488	48,324 061	3.089,538	35,711,526	3,133,566	20,337,955	6 210,016	175,359 297	6 200.933	25,977,669	6 201 318	25,989,381
\$50,000 under \$75,000.	10,794,982	656,960 417	84,674 455	7 778,371	101,756,135	3 016,611	19,697,771	10 788,505	451 094 167	10 785,611	74,863,508	10 787 436	74 886,838
575,000 under \$100,000	4,237,049	362 433,208	32,813,273	3,693,566	61,846,248	543,483	3.628,476	4 230,380	264 199,653	4 228 839	52,884,222	4 229 444	52.972,045
\$100,000 under \$200,000	3,019,162	395,658,121	23,002,682	2,835,628	66,609,794	183,535	1 247,391	3,014,800	305,051 660	3,014,168	71,390,230	3,014 898	71,687,425
\$200,000 under \$500,000	776,838	223,399,241	1,656,829	737,140	31,689,360	39,697	267,123	775 981	189 886 137	775,590	56,200,993	776,182	56,781,043
\$500,000 under \$1 000,000	127,339	85,636,887	9	117,131	9,903,261	10,208	67.359	127 199	75 709 669	127,081	25,657,498	127 227	25,893,499
\$1,000,000 or more	57,867	146,841,042		53,663	16,008,715	4,204	27,682	57 773	130,907 864	57,729	45.690,501	57,819	46,038,270
axable returns, total	40,894,440	2,574,006,771	299,329,453	21,640,405	355,259,047	19,250,512	127,545,722	40,884,615	1,795,240,389	40,885,014	382,670,923	40,894.440	384,363,328
No adjusted gross income	3,523	-3,074,818	29,411	•			,			930	552	3 523	86,624
\$1 under \$5,000	*1,424	*5.280	*6,982	•109	*2.171	*1,315	•10,322		•	•1,273	*2,661	*1 424	*3,025
\$5,000 under \$10,000	6,369	46,762	8,979	1.267	*34,615	*5,102	*32.397	*5,057	099 9.	-5 057	966.	6,369	5,917
\$10,000 under \$15,000	1,139,402	15,420,341	5,636 499	49,033	391,865	1,090,369	7,710,468	1.139 351	1 683,940	1,139,351	251,799	1 139 402	253,786
\$15,000 under \$20,000	2.006,379	35 374,320	10,636,156	235 258	2.166.918	1,771,121	12,472,129	2,005,500	10.131 768	2,005,612	1,515,118	2 006,379	1516,860
\$20,000 under \$25 000	3,030,176	68,505,694	20,092,840	423,399	4,161,822	2,606,776	17,479,954	3,030,073	26,773,358	3,030,073	3,760,933	3,030,176	3 761,510
\$25,000 under \$30,000	3,145,451	86,541,218	24,047,096	684,589	7.032,832	2,460,862	16,089,267	3,145,423	39,374 354	3,145,423	5,831,483	3 145 451	5.832,601
530,000 under \$40,000	6,367,393	223,736,485	48,774,671	1,976,622	21,037,062	4,390,771	28,522,565	6.367,081	125 425,246	6 367 343	18 642,761	6 367 393	18,654 503
\$40,000 under \$50,000	6,201,318	278,597,574	48,128,487	3,073,744	35 005,422	3,127,574	20,299,910	6,201 256	175,168 462	6 200,933	25 977,669	6,201,318	25,989 381
\$50,000 under \$75,000	10,787,436	656,509,164	84,614,744	7,771,275	101,152,806	3,016,162	19,694,921	10,786,840	451,057,205	10,785 611	74 863,508	10,787,436	74,886,838
\$75,000 under \$100,000	4,229,444	361,753,876	32,748,205	3,686,284	61,249,955	543,160	3,626,426	4,228,888	264 134 480	4 228,839	52 884.222	4 229 444	52.972.045
\$100,000 under \$200,000	3,014,898	395,126,858	22,949,973	2,831,688	65,962,315	183,210	1,245,326	3,014,358	305.007 387	3.014,168	71 390,230	3.014 898	71,687 425
\$200,000 under \$500,000	776,182	223,213,762	1,655,410	736,503	31,453,942	39,679	267,009	775,841	189,867,881	775,590	56,200,993	776,182	56,781,043
\$500,000 under \$1.000,000	127.227	85,563,882	٠	117,021	9.809 997	10,206	67,347	127,175	75 702 796	127,081	25 657,498	127,227	25,893,499
\$1,000,000 or more	57,819	146,686,373		53 615	15 797,325	4,204	27.682	57 772	130,906,853	57.729	45 690,501	57,819	46,038,270

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status -- Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted gross income		Admeted											
gross income		pasenino		lotal itemize	fotal itemized deductions	Standard	Standard deduction	Taxable	Taxable income	Income tax	Income tax after credits	Total income tax	come tax
	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	ď	Amount	of	Amount	of	Amount	of	Amount	Jo	Amount
		deficit		returns		returns		returns		returns		returns	
	(22)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(39)
All returns, total	17,679,915	375,303,782	99,699,553	2,996,069	34,220,798	14,582,922	78,317,921	11,970,738	196,199,910	8,744,551	34,018,440	8,748,971	34,182,799
No adjusted gross income	75,940	-5,309,830	365,390				٠			.5	£	358	7 772
\$1 under \$5,000.	1,699,485	4,945,732	9,914.804	21.727	202.650	1,669,777	8,987,877	*10,114	*15,323	*12,660	*2.778	•12,660	*2.778
\$5,000 under \$10,000	3,006,765	22,944,198	16,759,158	51,415	350,622	2.949,662	15,937,582	292,022	599,680	263,433	83,398	263,433	83,398
\$10,000 under \$15,000	3,406,697	42,509,095	19,704,388	129 625	1,101,646	3,275,944	17,723,045	2,324,354	6,143,706	620 131	387,416	620 137	387.430
\$15,000 under \$20,000	2,560,079	44,463,827	15,088.866	199 444	1,679,973	2,360,632	12,613,568	2,437,213	15 308,155	1,077 676	1.020,080	1 077,679	1,020,325
\$20,000 under \$25,000	2,104,288	46,888,191	11,856,507	282 484	2 184,063	1,818,442	9,679,818	2 093,438	23 181,795	1,969 408	2,858,397	1 969 408	2.859,366
\$25,000 under \$30,000	1,399,920	38,120,455	7,781,684	369,817	3 389,351	1,030,103	5,459,316	1 388 177	21,563 291	1,380 180	3,140,431	1 381,459	3 142,200
\$30,000 under \$40,000	1.626,261	56,172,591	8,812,357	708,299	6,602,628	914,580	4,899,300	1 625,577	35 864 472	1,623 417	5.558,321	1 623.748	5 563,462
\$40,000 under \$50,000	830,754	36.989,942	4,464,731	486 723	4 727 414	340,649	1.802,979	830,743	25,995 206	830 587	4 425,695	830,587	4 426 485
\$50,000 under \$75,000	675,363	39,658,629	3,693,043	482 569	6,051,853	192,794	1,050,724	675,305	28,864 528	673 977	5 607,451	675,306	5,615 213
\$75,000 under \$100,000	158,332	13,476,046	816,960	141 799	2,614 667	16,533	91,814	157,970	9 966 835	157,970	2,235 295	158 313	2 247,688
\$100,000 under \$200,000	102,792	13,806,069	425,046	91,817	2 444 225	10,975	57,278	102.704	10 686,454	102 370	2,772 560	102 728	2.807,212
\$200 000 under \$500,000	25,362	7,285.616	16,612	23 301	1,017 596	2,061	11,147	25,293	6,254 113	24 962	1,928,039	25,306	1 963,438
\$500,000 under \$1,000,000	4,640	3,203,054	9	4 043	468,925	555	2,459	4,606	2 738,912	4 556	926,918	4 619	950,005
\$1,000,000 or more	3,236	10,350,170	2	3,006	1 385,184	215	1,014	3,223	9.017 441	3.219	3,071,662	3,229	3 106,026
axable returns, total	8,748,971	290,756,764	44,263,098	2,714,629	30,897,711	6,011,924	30,771,506	8,743,078	185,723,188	8,744,551	34,018,440	8,748,971	34,182,799
No adjusted gross income	358	-785,392	1,156	٠			٠	,		5.	F	358	7,772
\$1 under \$5,000	•12.660	*52.529	*31,103		,	*7,603	*30,314	•10,114	*15,323	*12,660	*2778	*12,660	*2,778
\$5,000 under \$10,000	263,433	2,091,482	671,405	22 757	29 977	234,988	827.564	262 160	566.148	263 433	83,398	263 433	83,398
\$10,000 under \$15,000	620,137	7,803,393	2,325,152	57,471	339,925	561,538	2,540,812	620,131	2 597,670	620,131	387,416	620.137	387,430
\$15,000 under \$20,000	1,077,679	19,427,786	4,831,947	88.417	511,439	989,259	4,923,833	1 077,676	9 160,593	1,077 676	1,020,080	1 077 679	1 020,325
\$20 000 under \$25,000	1,969,408	43.977,713	10,564,328	252,277	1,827 456	1,713,769	9,093,650	1 969,408	22,492,279	1,969 408	2,858,397	1 969,408	2 859,366
\$25,000 under \$30,000	1,381,459	37,624,929	7,626,542	354 717	3,037,175	1,026,741	5,440,490	1 380,180	21 535,344	1,380,180	3,140,431	1,381,459	3,142 200
\$30,000 under \$40 000	1,623,748	56,090,391	8,796,043	706,113	6,550 802	914 253	4,897,471	1 623,739	35,846,382	1,623 417	5,558,321	1 623,748	5,563,462
\$40,000 under \$50,000	830,587	36.982,403	4,464,303	486.556	4 721.873	340,649	1,802,979	830,587	25,993,249	830,587	4 425,695	830,587	4 426 485
\$50,000 under \$75,000	675,306	39,654,750	3,692,886	482,512	6.046.618	192,794	1,050,724	675,305	28 864 528	673 977	5,607,451	675,306	5,615,213
\$75 000 under \$100,000	158,313	13,474,402	816,871	141,780	2.611,049	16,533	91,814	157,970	9,966,835	157,970	2,235,295	158,313	2,247,688
\$100,000 under \$200,000	102 728	13 595,925	424.770	91 754	2,429,228	10.974	57,273	102,701	10,686,119	102,370	2.772,560	102 728	2 807,212
\$200,000 under \$500,000	25,306	7,269,315	16,587	23 251	995,093	2,055	11,120	25,283	6,251,504	24 962	1,928,039	25,306	1,963,438
\$500,000 under \$1,000,000	4,619	3 189,231	च	4.024	451,547	553	2,452	4,603	2,737,583	4.556	926,918	4 619	950,005
\$1,000,000 or more	3,229	10,307,908	2	3,000	1,345,529	214	1,011	3,221	9 009,632	3 219	3,071,662	3 229	3,106,026
Nontaxable returns, total	8,930,944	84 547 048	55 436 455	000		00000000							

Table 1.2-All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted		Adjusted		Total Itemize	Total itemized deductions	Standard	Standard deduction	Taxable	Taxable income	Income tax	Income tax after credits	Total inc	Total income tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
		deficit		of	Amount	of	Amount	of returns	Amount	of returns	Amount	of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)
All returns, total	49,874,080	905,362,383	102,683,452	7,337,970	86,499,877	42,069,004	151,005,268	38,654,020	603,055,238	37,971,966	115,954,883	37,976,035	116,310,212
No adjusted gross income	467,106	-12,091,558	1,041,461			٠	٠		٠	*5.173	1,051	5,389	7,457
\$1 under \$5,000	12.027,351	30,251,020	12,231,031	116,008	1.044 378	11,911,342	33,032,334	3 903.036	2 126,608	3.809,747	349 418	3,810,074	358,834
\$5,000 under \$10,000.	9,268,541	68,664.988	19,124,345	350,073	2,935,154	8,918,468	34,963,355	6 918,344	14 602.677	6,443,247	2,146,019	6 443,295	2,148,293
\$10,000 under \$15,000	6,769,387	84,001,342	16,446,920	412,001	4,307,433	8.357,386	25,104,960	6 641,548	39,529,974	6,561,147	5,912.023	6.561 147	5,912,040
\$15,000 under \$20,000	5,397,202	93,815,575	13,631,640	599.272	5,441,466	4,797,929	18,739,420	5,323,730	56,691,727	5,294 178	8,450,305	5.294 178	8,452,548
\$20,000 under \$25,000	4,090,559	91,666,274	10,258,857	611,057	5,210,528	3,479,502	13,491,746	4 066,492	63,045 532	4,064 812	9 462 482	4,064,818	9,468,685
\$25,000 under \$30,000	3,483,695	95,294,234	8,917,692	822,508	6,824,373	2,661,187	10,280,278	3 473,628	69,338,312	3,473,265	10,416,332	3,473,310	10,416,551
\$30,000 under \$40,000	3.958.225	136,078.827	10,147,872	1,386,507	12 548.046	2,571,718	9,965,723	3 940,372	103 719 485	3.940 325	17,641,671	3 940 332	17.642,041
\$40,000 under \$50,000	1,970,231	87.261,682	4,971,438	1,105,817	11 222 246	864,414	3,388,631	1 965,484	67 773 730	1,959,544	13 192,936	1 959 710	13,198,575
\$50,000 under \$75,000	1,656,258	98,067,546	4,303,745	1,238 566	16 783.744	417,692	1,670,191	1 639,971	75 562 941	1,639,643	16,333,694	1 640,934	16,347,200
\$75,000 under \$100,000	348,534	33,094,138	1,004,863	328.259	6 057 911	60.276	248,181	385 631	26 162 255	385 355	6 295,378	386 770	6,324,719
\$100,000 under \$200,000	282,777	37,252 911	592,111	264,377	6,040,877	18,399	77,990	281 863	30,575,324	281.847	8,120,364	282.099	8,169,869
\$200,000 under \$500,000	88,081	25,507,900	11,477	80,982	3.608,049	7,099	27,464	87,877	21 884 088	87,693	6,727,372	87 902	6,837,924
\$500,000 under \$1,000,000	17,303	11,855,504		14,397	1 411,048	2,906	12,342	17,247	10 444,599	17,205	3 477,931	17 265	3,532,312
\$1,000,000 or more	8,831	24,642,000		8,145	3 064,625	687	2,651	8,796	21,597,986	8 784	7 427.908	8,811	7,493,167
Taxable returns, total	37,976,035	871,881,824	80,314,081	6,728,457	74,521,087	31,242,189	115,437,824	37,962,339	602,245,849	37,971,966	115,954,883	37,976,035	116,310,212
No adjusted gross income	5,389	-519,257	13,255		1			,		*5 173	1,051	5,389	7.457
\$1 under \$5,000	3,810,074	10,475,434	9,828	*13.281	*38,318	3,796,793	8,333,733	3 806,062	2,120,934	3,809,747	349,418	3,810,074	358,834
\$5,000 under \$10,000	6,443,295	50,922,377	11,456 108	112,240	558,888	6,331,054	24,577,849	6 441.974	14,331 182	6,443,247	2 146,019	6 443 295	2,148,293
\$10,000 under \$15,000	6,561,147	81,442,380	15,602,541	299,091	1 855,337	6,262,056	24 732.819	6,561,147	39 251.684	6,561,147	5 912,023	6 561,147	5,912,040
\$15,000 under \$20,000	5,294,178	92,043,098	13,231,179	524 416	3,623,231	4,769,762	18,633,392	5,294 178	56,555 296	5,294 178	8 450,305	5,294,178	8,452,548
\$20,000 under \$25,000	4,064 818	91,106,378	10,196,168	586,338	4 397 645	3,478,480	13,487,852	4 064,812	63,025 405	4 064 812	9 462 482	4,064 818	9,468,685
\$25,000 under \$30,000	3,473,310	95,012,324	8,886,904	812.451	6,515,288	2,660,859	10,279,032	3,473,265	69,331,246	3,473,265	10,416,332	3,473,310	10,416,551
\$30,000 under \$40,000	3,940,332	135,468,030	10,103,339	1,368,614	11,680,357	2,571,718	9.965,723	3,940,325	103,718 765	3,940,325	17 641.671	3,940,332	17,642,041
\$40 000 under \$50,000	1,959,710	86,798,150	4,945,655	1,095.296	10,772,383	864,414	3,388,631	1,959,544	67,694 265	1,959.544	13,192,936	1,959,710	13,198,575
\$50 000 under \$75,000	1,640,934	97,176,414	4,266,244	1,223,242	15,704,653	417,692	1.670,191	1 639 966	75,562.904	1,639,643	16,333,694	1 640.934	16,347,200
\$75,000 under \$100,000	386,770	32,942,568	1,000,537	326,496	5,541 794	60.274	248,174	385,321	26 161 781	385.355	6,295,378	386,770	6,324 719
\$100 000 under \$200,000	282.099	37,154,033	590,879	263,700	5,918 103	18,399	77,990	281,850	30,574 697	281,847	8,120,364	282,099	8,169,869
\$200,000 under \$500,000	87,902	25,460,518	11,443	80,807	3,545,780	7.095	27.450	87,859	21,881,608	87,693	6,727,372	87,902	6,837,924
\$500,000 under \$1 000,000	17,265	11,828,997	•	14,359	1,379,940	2,906	12,342	17.245	10,443,537	17,205	3,477,931	17,265	3,532,312
\$1,000,000 or more	8,811	24,570,380		8.126	2 989.370	989	2.647	8.791	21 592 545	8.784	7 427.908	8,811	7,493,167
Minimum and a section of the section													

 Estimate should be used with caution due to the small number of sample returns on which it is based NOTE Detail may not add to totals because of rounding

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

ltem		urns		eturns of d persons		returns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	115,943,131	3,907 517,953	48,389,135	2,626,851,788	2,480,600	70,293,618
Salaries and wages	99,356,244	3,026,777,706	41,545,351	1,996,582,566	2,219,762	57,698,25
Taxable interest	65,340,011	126,169,276	35,635,315	78,170,415	1,152,099	2,688,27
Tax-exempt interest	5,061,511	48,296,834	3,113,837	31,105,449	75,002	1,211,73
Dividends	25.235.082	82.410.237	15.013.875	51.157.643	358.405	1.665.28
State income tax refunds	17,771,636	11,853,690	12,535,112	8,972,009	465,254	245,16
Alimony received	421,716	4,397,932	33,509	125,167	7,181	81,23
Business or profession						
Net income	12,181,691	187.208,680	8,230,592	144,491,589	213,137	3,290,32
Net loss	3,762,436	21,005,091	2,647,801	15,415,062	70,499	456,65
Sales of capital assets						
Net gain in AGI	13,205,708	152,730,037	8,075,599	112,319,841	180,861	5,040,03
Net loss in AGI	5,616,998	10,441,684	3,396,972	6,466,115	95,066	111,67
Sales of property other than capital assets	1,774 653	-3,188,731	1 324 718	-2,215,671	16,682	-125,44
Taxable IRA distributions	4,777,297	33,106,103	3,108,492	24,074,907	76,872	473,88
Pensions and annuities in AGI	17,893,606	205,422,984	10,852,914	141,200 280	227 910	2 195,87
Rent and royalty						
Net income	5,836,780	44.198,537	4,067,050	33,334,018	67,956	659,71
Net loss¹	5,318,296	31,130,082	3,735,198	22,658,740	64,269	533,21
Farm rental income less loss	647,986	2,898,574	396,171	1,825,003	3,456	13,76
Partnership and S Corporation net income less loss	5,589,562	114,385,845	4,059,484	95,780,290	95,172	1,535,94
Estate and trust net income less loss	507,709	5,493,235	256,235	2,557,269	13,462	220,20
Farm net income less loss	2,242,324 8.530,794	-7,378,101 20,285,055	1,769,907	-5,971,715	38,097	-193,45
Unemployment compensation . Social security benefits in AGI	5,891,912	38,639,292	4,539,225 3,992,445	11,558,961 28,936,804	172,775 82.058	413,17 552,18
Other income less loss	5,091,912	21,915,214	3,510,274	15 437 719	73 270	500,38
Total statutory adjustments	17.859.335	39,103,321	11,542,124	27,879,558	335,663	878,94
Primary IRA payments	3,902,183	5,974,238	2,120,894	3,243,532	35,633	49,18
Secondary IRA payments	1,707.973	2,414,533	1,707,973	2,414,533	33,033	40,10
Payments to a Keogh plan	995,844	8,194,688	796,966	6,831,499	11,995	101,87
Deduction for self-employment tax	12,734,753	13,104,801	8,788,393	10,101,677	225.422	213,69
Self-employed health insurance deduction	1,483,167	1.183.635	1,065,731	993.571	36 129	17,58
Moving expenses adjustment	799,227	1,548,545	525.917	1,125,395	*15,233	*16,05
Total itemized deductions	33,017,754	493,654,068	22.683,715	372,933,392	918,524	9,142,68
Medical and dental expenses deduction	5,229,251	26,378,356	3,225,030	12,972,860	145,819	375,54
Taxes paid deduction	32,569,312	175,847,631	22,540,927	137,079,199	896,458	3,517,97
Interest paid deduction	27.872,840	197,240,013	20,405,789	154,847,766	679,151	3,540,40
Contributions deduction	29,848,727	70,544,542	21,139,450	55,247,193	739,036	1,284,34
Casualty or theft loss deduction	225,085	3,484,045	139,877	2,329,449	**	
Moving expenses deduction	132,453	447,892	91,875	329,955	**	
Total miscellaneous deductions	8,475,787	33,067,984	5,441,195	21,445,719	206,803	783,72
Basic standard deduction	81,947,182	385,027,102	25,295,256	160,521,670	1,502,874	4,765,06
Additional standard deduction	10,621,983	12,079,287	5,589,281	7,261,530	84,825	64,37
Taxable income	92,793,239	2,597,980,066	42,168,481	1,798,724,919	2,192,911	52,754,03
Total tax credits	15,042,052	8,927,088	7,320,564	5,025,154	82,224	214,33
Child care credit	6,011,648	2,525,652	4,157,203	1,692,044	53,681	21,90
Credit for the elderly or disabled	222,358	46,601	56,934	13,758		10
Foreign tax credit	1,545,691	2,308,948	993,067	1,668,463	22,908	163,97
Earned income credit used to offset income	7 700 110	0.705.504	0.000.004	670 500		
tax before credits Minimum tax credit	7,756,112 77,133	2,785,594 376.558	2,026,284 54,378	672,522 294,565		
General business credit	301,244	690,038	54,378 231,777	294,565 539,849		
Nonconventional source fuel credit	20.411		231,777	539,849 22.643	75	70
Income tax after credits	87,601,531	34,964 532,644,247	13,879 40,885,014	382,670,923	2,181,831	11,753,14
Alternative minimum tax	368,964	2,212,094	241,356	1,692,407	31,049	11,753,14
Total income tax	87,619,446	534,856,339	40,894,440	384,363,328	2,184,850	11,868,09
Total tax liability	89,816,586	561,042,116	41,992,494	404,626,439	2,233,574	12,329,95
Total tax payments	106,540,364	597,577,222	45,538,196	416 917 677	2 288 680	11,946,55
Income tax withheld	100,436,904	460,687,479	42,713,059	313.821.188	2,205,060	8,617,03
Estimated tax payments	12,083,839	115.983.568	7,233,305	87.301.456	153.411	2,611,60
Overpayment refunded	82,136,645	98,539,553	30.691.308	50.167.756	1,389,600	1,201,75
Tax due at time of filing	27,639,693	60,507,961	14,946,479	44 400,294	953,638	1 970,07

Footnotes at end of table

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

item		s of heads iseholds	Retur surviving			rns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	15,108,446	302,724,682	90,869	2,285,483	49,874,080	905,362,383
Salaries and wages	14,319,786	272,632,643	73,773	1,711,852	41,197,571	698,152,387
Taxable interest	3,974,389	3,039,785	52,684	137,376	24,525,524	42,133,430
Tax-exempt interest	140,629	1,022,673	6,273	6,303	1,725,771	14,950,673
Dividends	1,016,959	1,731,064	33.104	108.397	8,812,739	27,747,851
State income tax refunds	1,160,414	634,805	15,934	8,437	3,594,922	1,993,274
Alimony received	169,155	1,867,842	-		211,870	2,323,693
Business or profession						.,,,,,,,,,
Net income	847.378	8,647,446	*3,196	*10.981	2,887,387	30,768,343
Net loss	206,956	1,028,445	*43	*4,745	837,137	4,100,186
Sales of capital assets						
Net gain in AGI	521,887	3,649,930	15,310	56,540	4 412,052	31,663,694
Net loss in AGI	220,637	366,242	10 936	25,942	1,893,387	3,471,711
Sales of property other than capital assets	58 643	-78,961	3 626	-25,992	370,985	-742,659
Taxable IRA distributions	227,075	1,060,883	*15,027	*29,177	1,349,830	7 467 248
Pensions and annuities in AGI	926 295	6,821,626	20,014	186,218	5,866,473	55,018,987
Rent and royalty						
Net income	223,910	1,184,893	7,120	47,835	1,470,745	8,972,082
Net loss'	294,911	1,560 933	6,627	50,509	1,217,291	6,326,685
Farm rental income less loss	16,580	22,511			231,779	1,037,297
Partnership and S Corporation net income less loss	168,639	2.927.146	6,861	88.238	1,259,406	14.054.228
Estate and trust net income less loss	23,240	328,511	5,793	33.206	208.978	2,354,043
Farm net income less loss	49,613	-27,510	*2,629	*-16,505	382,077	-1,168,916
Unemployment compensation .	1,410,067	2,822,461	-,		2,408,727	5,490,456
Social security benefits in AGI	120.200	414 510	•5.760	*10.337	1,691,449	8.725.458
Other income less loss	316 929	1,366,803	3 420	23 424	1,549,855	4,586,884
Total statutory adjustments	1,195,147	2,005,153	10,553	13.790	4,775,847	8 325,872
Primary IRA payments	248,270	361,101	*4,768	*5.366	1,492,618	2,315,057
Secondary IRA payments	2.10,270			0,000	1,102,010	2,010,007
Payments to a Keogh plan	19,550	196,132	*39	*884	167,294	1,064,302
Deduction for self-employment tax	844,915	625.962	4,935	1 945	2,871,088	2 161 520
Self-employed health insurance deduction	56,815	36,619	*429	*441	324 064	135,420
Moving expenses adjustment	53,852	134,320	420		204 225	272,775
Total itemized deductions .	2,049,436	24,692,256	28,109	385,861	7,337,970	86,499,877
Medical and dental expenses deduction	412,239	1,249,680	*1,359	*4.486	1,444,804	11,775,790
Taxes paid deduction	2,023,175	7,624 214	28,109	162,382	7,080,642	27,463,857
Interest paid deduction	1,748,339	10,870,975	26,439	159.457	5,013,121	27,821,412
Contributions deduction	1,868,583	2,521,802	23,530	49,097	6,078,129	11,442,108
Casualty or theft loss deduction	36,588	271 887	20,000	**	43,932	854,114
Moving expenses deduction	*10,127	*42.631			25,349	63,915
Total miscellaneous deductions	663,372	2,322,454	7,828	12 137	2 156 589	8,503,949
Basic standard deduction	13,017,374	72 836,709	62,674	397,979	42,069,004	146,505,679
Additional standard deduction	261,783	251,888	*2.546	*1.909	4 683 549	4,499,589
Taxable income	9,716,791	142,241,985	61,036	1,203,888	38,654,020	603,055,238
Total tax credits	5,451,285	2,832,868	19,684	9.082	2,168,295	845,646
Child care credit	1,732,235	785 011	1,293	*695	67,236	25,995
Credit for the elderly or disabled	*18,084	*3,806	1,255	033	147,341	29,037
Foreign tax credit	40,197	84,037	*55	*10	489,464	392,466
Earned income credit used to offset income	30,107	04,007	33	10	708,404	332,400
tax before credits	4,321,908	1,937,079	*18 219	*7 100	1,389,700	168,894
Minimum tax credit	1,401	7,568	**	**	20,485	66,735
General business credit	5,667	14,410		**	61,776	117,155
Nonconventional source fuel credit	*10	*214			6,446	11,406
Income tax after credits .	6,510,957	22.048.852	51 763	216 447	37,971,966	115,954,883
Alternative minimum tax	21,055	48.832	*45	*576	75 458	355.329
Total income tax	6,512,358	22,097,684	51,763	217.023	37,976,035	116.310.212
Total tax liability	6,647,636	23.048,356	55,168	222,359	38,887,714	120,815,008
Total tax payments	13,883,575	35,035,363	76,805	268 970	44,753,108	133 408,660
Income tax withheld	13,680,916	32,113,831	76,805	268 970	41,765,280	105,919,529
Estimated tax payments	337,514	2,370,363	6.510	46 272	41,765,280	23.653.872
Overpayment refunded	13.954.602	2,370,363	6,510	46 272 103 652	4,353,099	23,653,872

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based

^{**} Data removed to prevent disclosure of information for specific taxpayers

¹ Includes nondeductible rental loss

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

All political ground signature and		Number	Adjusted		Salaries and wages	Taxable	Taxable interest	Tax-exempt interest	ot interest	Dividends	Dividends		State income tax refunds
115.44.111 2807.27.224 10.0 1	Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
165,013 3,007,217,823 3,102,807,706 3,102,807,706 3,102,807 3,102,809 3,102,		(1)	(2)	(3)	(4)	(5)	(9)	3	(8)	(6)	(10)	(11)	(12)
14.725 10.	All returns, total	115,943,131	3,907,517,953	99,356,244	3,026,777,706	65,340,011	126,169,276	5,061,511	48,296,834	25,235,082	82,410,237	17,771,636	11,853,690
14002069 03772233 11077309 25437473 2543473	No adjusted gross income	953,210	-53,628,508	312,368	6,647,861	569,154	3,424,389	47,458	975,370	269,765	1,059,916	72,391	158,905
14.256.000 10.05 10.07 10.05 10.07 10.05 10.07 10.05	\$1 under \$5,000	14,632,059	37,722,233	11,871,788	33,028,701	5,131,718	2,662,276	174,870	289,508	1,669,921	1,356,446	93,877	50,798
14 404 900 149 122 345 172 489 17 254 49 1 2500 144 2500 144 271 37 171 119 1465 72 172 91 172 146 1 165 72 172 146 1 165 72 172 146 165 72 172 146 165 72 172 146 165 72 172 146 165 72 172 146 165 72 172 146 165 72 172 146 172 146 14 172 146 14 172 146 172 146 14 172 146 172 146 14 172 146 172 146 14 172 146 14 172 146 172 146 14 172 146 172 14	\$5,000 under \$10,000	14 235,099	106,976,145	11,173,263	78.773,742	5,137,413	6,602,425	211,575	953,020	1,610,363	2,542,155	230,559	94,091
14.170.089 189.537.90 25.65.140 12.264418 5.00.146 6.20.2477 1.271.19 1.665778 3.346.177 5.76.023 2.00.048 2.00.146 2	\$10,000 under \$15,000	13 464,909	168,102,365	10,774,378	124,989,137	5,448.988	8,915,459	298,705	1,530,745	1 726,991	3,438,529	329,501	121,915
1,2,13,13,14,14,14,14,14,14,14,14,14,14,14,14,14,	\$15,000 under \$20,000	11,410,889	198,537,909	9,515,120	152,564,418	5,200,148	8,272,477	271,337	1,221 119	1 655,778	3,349,177	576,923	207,441
11.70 12.01 12.21 13.0	\$20,000 under \$25,000	9,663,350	216,518,460	8,398,766	174,594,523	4.831,154	6,898,126	230,995	1,466,383	1,562,762	3,228,619	680,727	259,767
12,013,781 141,910,707 11000,810 352,008,723 775,887 9,211,000 469,125 5,613,475 5,007,829 5,228,428 9,011,000 110,008,110 110,008	\$25,000 under \$30,000	8,121,017	222,451,662	7,346,008	188,240,445	4 493,940	5,197,300	226,943	1,008 154	1 391,623	2.617,483	989,416	351,996
1,12,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	\$30,000 under \$40,000	12,013,761	418,107,079	11,006,310	352,006,722	7,756,987	9,211,003	459,127	3,433,085	2 613 475	5.077.628	2,295,428	928.678
13,126,603 14,428,605 11,123,851 1,1004,438 15,335,804 940,179 5,990,999 4,974,923 2,444,273 2,446,877 2,446,877 2,446,877 2,446,877 2,446,877 2,446,877 2,446,277 2,446,347 2,446,347 2	\$40,000 under \$50,000	9.024,089	403,802,112	8,300 647	340,138,876	6.851,001	9,061,225	510,867	2,985 548	2,502,816	5,099,394	2,695,626	1 145,676
0.00 4.78.9.9.15 4.00.9.00.3.9.91 4.45.9.9.15 9.73.0.0.9.9.9 4.29.9.15 4.24.0.3.1 2.48.9.2.9.6 4.29.9.3.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9.9 4.29.9.3.9.9 4.29.9.3.9.9 4.29.9.3.9.9 4.29.9.3.9.9 4.29.9.3.9.9 4.29.9.3.9.9 4.29.9.3.9.9 4.29.9.3.9.9 4.29.9.3.9 4.29.9.3.9 4.29.9.3.9 4.29.9.3.9 4.29.9.3.9 4.29.9.3.9 4.29.9.3.9 4.29.9.3.9 4.29.9.3.9 4.29.9.3.9 4.29.9.3	\$50,000 under \$75,000	13,126,603	794,686,591	12,233,951	670,609,375	11,090,438	15,335,804	940,179	5,990,998	4 673,925	9,676,640	5,401,795	2,696,919
00 3404/731 446517,100 3,650 525 319244544 3,281 239 112,385 375 1703 777 1703 777 1703 777 1700 777	\$75,000 under \$100,000.	4 783,915	409,003,391	4 433,552	333,032,703	4,454,837	9,730,819	522,793	4,274,031	2 448 226	7,804,412	2 245,716	1 437,382
00 890,280 256,192,787 754,314 151,380,976 875,289 10,486,537 340,639 715,312 452,289 10,486,539 110,005 110,203 110,700 472,3847 775,18 450,289 177,078 360,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 450,289 177,078 477,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078 460,289 177,078	\$100,000 under \$200,000	3,404,731	446,517,100	3,050.525	319,244 544	3,281,279	12,935,376	691,734	7,703 757	2 198 956	12,059,575	1,592,194	1,700,397
000 149,283 100,685,445 125,212 40,247,803 148,088 5,719,229 81,107 3,406,539 170,08 477,989 777,078 9,627 ne. 98,535 118,183,213 60,043 25,227,879 98,527 11,186,738 45,779 27,665,267 76,681,226 77,078 9,44,684 ne. 9,270 -4,376,466 3,736,446,326 76,14,464 3,736,446,326 76,14,477 2,686,727 76,19,249 44,664,778 11,286 11,286 11,286 11,286 11,287,844 11,286,732 11,289 11,289 11,289 11,287 77,078 11,284,788 11,289 11,289 11,289 11,284	\$200,000 under \$500,000	890,280	256,192,757	754 314	151,360,979	875,259	10,485,037	348.040	7,339,346	715 514	9.849,974	450,299	1 244 623
89.95.55 11.05.33.44 5.2.29.75.34 50.043 5.2.29.75.75 12.166.73 4.5.79 5.719.229 64.256 70.03.191 11.3.778.429 4.651.929 4.5.06.947 76.93.927 76.93.525 10.00.00 11.288 11.288 4.61.928 4.5.06.470 76.831.525 16.947.718 11.288 4.5.06.470 76.831.525 76.931.525 16.947.718 11.288 4.5.06.470 76.831.525 76.931.525 16.947.718 11.288 4.5.06.740 76.831.525 16.947.718 11.288 4.5.06.940 7.5.266.947 7.5.266.948 3.7.254.444 2.5.27.541 99.935.35 2.898.93	\$500,000 under \$1,000,000.	149,283	100,695,445	125,212	49,247,803	148,068	5.270,823	81,107	3,406,539	130 709	4 723,887	870.77	509.366
e. 9,270 4376446 2,396,645,396 7,6641,994 4,661,994 44,508,470 76,831,525 102,088 1,147 8 e. 9,270 4379,466 2,703 418,418 869 119,338 2,879 102,088 1,147 8 e. 9,270 43,946 2,70 40,919,442 2,806,656 995,722 8,88,835 2,893 3,806,246 1,127,41 7,007,878 2,893 3,806,346 1,127,41 7,007,878 2,893 3,806,346 1,127,424 2,806,878 3,808,871 7,007,878 2,809,244 3,808,371 1,127,444 2,44,777 8,808,573 1,127,744 4,127,444 2,44,477 8,808,573 1,127,744 4,127,144 2,44,577 8,808,573 1,127,744 4,127,144 3,244,62 1,139,147 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514 3,808,514	\$1,000,000 or more	69,935	181,833,213	60,043	52,297,879	69,627	12,166,735	45,779	5,719 229	64,258	10,526,401	40,108	945,735
18. 18. <th>Taxable returns, total</th> <th>87,619,446</th> <th>3,736,645,359</th> <th>76,614,531</th> <th>2,845,866,730</th> <th>57,033,191</th> <th>113,778,429</th> <th>4,661,994</th> <th>44,508,470</th> <th>22,666,267</th> <th>76,831,525</th> <th>16,947,718</th> <th>11,265,494</th>	Taxable returns, total	87,619,446	3,736,645,359	76,614,531	2,845,866,730	57,033,191	113,778,429	4,661,994	44,508,470	22,666,267	76,831,525	16,947,718	11,265,494
8,24,168 10,533,242 2,912,8965 8,368,551 2,805,656 995,724 99,535 5,293 978,200 555,917 11,2741 11,2741 11,274,128 12,289,23 5,506,046 1,288,842 7,908 2,734,444 2,577,541 99,353 3,960,244 1,288,942 7,908 7,	No adjusted gross income.	9,270	-4,379,466	2,725	264,078	3,762	418,418	869	119,938	2,879	102,068	1,157	9,823
8.300 686 1.289 64.2 5.50 615 4.0919.442 2.586.514 3.527.541 3.99.553 3.98.024 6.50.346 1.289.94.2 7.90.08 1.289.94.2 7.90.08 1.289.94.2 7.90.08 1.289.94.2 7.90.08 1.289.94.2 7.90.08 7.9	\$1 under \$5,000	3,824,158	10,533,242	2,912,895	8,368,351	2,805,656	995,722	86,835	52 937	978,200	555,917	*12,741	*876
8.378.296 6 104.666,114 6 6453.23 74.466,979 8.368.511 7.007,876 223,756 1.088.523 1.283.303 2.604.828 184.629 184.629 8.378.256 146.845.205 6 7.48.442 109.385.515 4.253.415 7.354.464 2.44.777 824.452 1.203.579 1.486.947 2.900.077 3.97.322 80.00.071 8.97.322 8.85.000 1.304.924 1.304.92	\$5,000 under \$10,000	6,713,097	53,060,621	5,505,615	40,919,442	2,696,514	3,527,541	99,353	336,024	850,346	1,289,842	79,088	27,935
1,531,474 1,684,526 1,08,6185 1,08,305,516 1,254,415 1,305,519 1,305,519 1,486,947 1,284,919 1,305,519 1,486,947 1,284,919 1,305,519 1,486,947 1,284,919 1,305,519 1,486,947 1,284,919 1,305,519 1,486,947 1,284,919 1,305,519 1,486,947 1,284,919 1,305,519 1,486,947 1,284,919 1,305,519 1	\$10,000 under \$15,000	8,320,686	104,666,114	6,453,223	74 486,979	3,888,511	7,007,876	223,756	1,088 523	1 283,303	2,604,828	184,629	62.343
1,00,0,19 219,178,47 7,23,781 164,044,531 4,581,897 6,563,896 219,513 1,303,579 1,468,947 3,027,489 602,788 602,788 602,788 602,788 602,788 6,503,894 2,983,784 4,407,118 4,407,118 4,407,118 4,407,118 4,407,118 4,985,894 1,384,927 2,384,937 2,	\$15,000 under \$20,000	8,378,236	146,845,205	6,748,442	108,385,515	4,253,415	7,354,464	244,777	824 452	1 438 150	2,900,071	387.382	125.276
1,531,474 415.284 60.00.219 219,178,471 7,283,781 195,713,784 4,407,118 5,034,694 219,832 885,030 1,364,192 2,508,514 9,44,516 9,44,516 1,364,142 4,15,284,142 4,15,284,142 4,15,284,143 4,15,284	\$20,000 under \$25,000	9,064,402	203,589,785	7,868,852	164,044,531	4,581,697	6,563,896	219,513	1,303,579	1,486 947	3,027,488	602.766	217,118
11931,474	\$25,000 under \$30,000	8,000,219	219,178,471	7,253,781	185,713,784	4,407,118	5.034,694	219,832	885,030	1,364 192	2,508,514	944,516	318,388
13.103.677 7893.40.927 12.24.852 670.163.253 11.067.672 15.045.632 692.746 5.05.252 2.462.163 4.953.390 2.666.565 1.103.05.77 7893.40.927 12.24.852 670.163.253 11.067.672 15.045.632 9.27.46 5.65.40 5.77.412 4.110.12 2.441.533 7.77.3.692 7.73.692 7	\$30,000 under \$40,000	11,931,474	415.294 906	10,950 166	350,035,384	7,689,347	8,916,024	449.285	3,284 139	2 579 743	4.857,128	2,258,974	891.692
13.103.677 799.340.327 12.224.552 670.169.263 11.067.672 15.045.632 99.2746 5.675.309 4.684.720 9.372.561 5.392.164 2.244.640 9.565.540 5.744.12 4.119.172 2.4415.33 7.713.582 2.242.466 1.282.343 4.463.440 9.565.540 5.744.12 4.119.172 2.4415.33 7.713.582 2.242.466 1.282.343	\$40,000 under \$50,000	8,991,615	402,378,127	8,280.769	339,320,836	6,825,883	8,945,257	502,275	2,800,252	2 482 183	4,935,380	2,686,565	1 135,187
0 3.399,725 445.876.817 3.046,147 3.046,147 3.025.043 4.445,449 9.556.540 517,412 4.119,172 2.441.533 7,773,582 2.242,468 1.108,123 3.326,25.043 4.119,12 1.00.562,10 4.119,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.119,12 1.00.562,10 4.	\$50,000 under \$75,000	13,103,677	793,340,327	12,224 552	670,163,253	11,067,672	15.045,632	932,746	5 675.309	4 654 720	9,372,561	5,392,184	2,671,971
0 3.399,725 445,676,817 3,046,147 3,187,43,972 3,276,282 12,845,977 680,846 7,610,530 2,194,484 12,009,885 1,588,243 1,1 100,681,100,885 10 125,118 49,221,880 147,905 5,194,182 12,095,839 130,586 4,885,806 77,011 11,1 100,885 10 10,005 11,1 11,1 11,1 11,1 11,1 11,	\$75,000 under \$100,000	4,774,526	408,170 846	4,428 445	332,625,043	4,445,449	9,556,540	517,412	4119.172	2 441 533	7,713,582	2,242,466	1 427,339
0 889,390 255,943,594 753,798 151,202,852 874,425 10372,088 347,721 7,308,957 714,830 9,803,108 449,928 11 149,112 100,562,110 125,116 49,221,880 147,905 5,194,182 81,031 3,395,839 180,566 4,865,805 77,011 77,011 89,805 181,564,680 60,005 52,280,830 89,554 12,000,118 45,743 5,703,789 64,192 10,465,550 40,070 77,011 783,725,844 72,725,725 72,72	\$100,000 under \$200,000	3,399,725	445,876.817	3,046,147	318,743,972	3,276,282	12,845,977	690,846	7,610,530	2 194 484	12,009,685	1,588,243	1,688,789
149,112 100.562 10 125,116 49,221.880 147,905 5,194.182 81,031 3,395.839 150.566 4,685.806 77,011 06,860 181,564.860 60,005 52,280.830 655.4 12,000.118 45,743 5,703.789 64.192 10,465.550 40,070 28,323,664 170,872,564 22,741,712 180,910,976 8,306.821 12,390,847 399.518 3,783,364 2,568.815 5,578,712 823,917	\$200 000 under \$500,000	889,390	255,943,594	753,798	151,292,852	874,425	10.372,088	347,721	7,308 957	714,830	9,803,106	449,928	1 240,960
89,860 181,564 660 60,005 52,280,830 69,554 12,000,118 45,743 5,703,789 64,192 10,465,550 40,070 70 70 70 70 70 70 70 70 70 70 70 70	\$500,000 under \$1,000,000	149,112	100,582 110	125,116	49,221,880	147,905	5.194 182	81,031	3,395,839	130,566	4,685,806	77,011	505,817
28,323,684 170,872,594 22,741,712 180,910,976 8,306,821 12,390,847 399,518 3,788,364 2,568,815 5,578,712 823,917	\$1,000,000 or more	098'69	181,564 660	60,005	52,280,830	69,554	12,000,118	45,743	5,703 789	64 192	10,465,550	40,070	941 982
	Nontaxable returns, total	28,323,684	170,872,594	22.741,712	180,910,976	8,306,821	12,390,847	399,518	3,788.364	2,568,815	5,578,712	823,917	588,196

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

									1	1		
	A	Alimony		noissaioid io ssainspa	plotession		Capital gain distributions	distributions	Sales	Cales of capital assets reported on confedence	eported out outle	
Size of adjusted	rec	received	Net	Net income	Net	Net loss	reported on Form 1040	Form 1040	Net gain in AGI	וו AGI	Net loss in AGI	In AGI
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	421,716	4,397,932	12,181,691	187,208,680	3,762,436	21,005,091	4.014,164	2,743,634	9,191,544	149,986,402	5,616,998	10,441,684
No adjusted gross income	4,768	18,316	108,405	1,364,476	325,320	5,269,153	17,187	5,644	115,064	5,810,413	204,437	461,152
\$1 under \$5,000	*6,371	*48,526	991,894	2,448,798	142.902	625,007	408,508	208,805	416 626	622,134	321,621	550,470
\$5,000 under \$10,000	47,350	185,212	1,321,383	7,467,758	199,367	850,461	254,719	129,366	476,932	1,188,962	360,120	744,074
\$10,000 under \$15,000	57,995	384,958	1,205,324	9,363,566	258,674	1,196.461	246,584	121,142	587 271	1,577,693	379,994	668,533
\$15,000 under \$20,000.	62,194	453,092	1,007,580	9,194,909	249,390	1 241,156	239.918	171,734	585,912	2 236,099	336,062	595,776
\$20,000 under \$25,000	47,227	321,127	853,775	7,978,847	245,398	887,562	284,602	207,415	526,202	1,868,020	302,175	569 062
\$25,000 under \$30,000	47,558	308,446	835,003	8,304,719	290,431	1,136,851	229,670	244,497	473 484	2,066,059	322,654	552,823
\$30,000 under \$40,000	63,300	512,549	1,372,756	14,705,980	462,825	1,614,887	445,372	235,141	881,718	3,975,178	566,588	1,004,699
\$40,000 under \$50,000	39,169	559,815	1,057,710	13,362,646	432,664	1,632,082	383,392	286,976	856 001	4,345,546	490 297	826,148
\$50,000 under \$75,000	26,310	638,029	1,734,300	27,637,768	660,538	2 454,312	783,944	458,340	1 677 398	10,985,244	949,789	1,670,619
\$75,000 under \$100,000	9,826	378,628	748,173	18,682,368	248,487	1,149,274	426,884	320 443	927.315	9,205,096	536,739	982,292
\$100,000 under \$200,000	778.7	320,403	691,158	35,198,142	178,138	1,408,022	246.460	260,159	1 113,105	19,910,198	560,799	1,148,212
\$200,000 under \$500,000	1.544	242,528	210,241	21,490,798	53,708	759,089	41,654	60,946	421 271	21,478,927	227,368	514,499
\$500,000 under \$1,000,000	•149	*15,505	30,624	5,445,773	860'6	261,434	4,311	25,337	87 421	13,923,858	39,941	103,251
\$1,000,000 or more	79	10,796	13,363	4,562,130	5,496	519,338	096	7,690	45 825	50,792,974	18 415	50,073
axable returns, total	353,669	4,051,534	8,902,024	165,614,278	2,941,353	13,066,477	3,727,884	2,607,966	8,262,560	141,823,891	4,692,424	8,458,109
No adjusted gross income	36	*4,303	663	78,385	1,517	156,430	•24	\$	1,683	1,317,263	1,375	3,194
\$1 under \$5,000		,	50,353	74,234	*4.150	*2.704	332,775	172,065	214,829	280,964	67,539	49,028
\$5,000 under \$10,000	22,880	104,706	330,628	1,744,040	66,773	191,724	166,632	86,648	233 771	523,898	134,837	225,858
\$10,000 under \$15,000	42,716	288,102	542,583	3,842,073	151,191	513,780	196,659	102,736	418 657	1,008,459	251,938	427,001
\$15,000 under \$20,000	47,547	376,474	606,213	4,992,934	172,690	728,498	207,012	164,232	478 034	1,706,074	280,368	470,729
\$20,000 under \$25,000	44,679	291,309	742,030	6,662,975	222,106	741,128	269,512	197,256	487,204	1,650,620	281,291	528,425
\$25,000 under \$30,000	47,558	308,446	797,228	7,842,710	282,699	1,096,898	228,575	244,189	456,975	1,731,528	311,514	520,754
530,000 under \$40,000	63,300	512,549	1,355,188	14,374,656	454,982	1,562,259	441,989	230,280	865,521	3,824,097	554,632	977,138
\$40,000 under \$50,000	39,169	559,815	1,055,361	13,279,140	431,282	1,598,584	383,227	286,579	849,314	4,217,794	484,385	812,006
\$50,000 under \$75,000	26,310	638,029	1,729,947	27,447,502	659,571	2,430,555	783,779	458,308	1,667,169	10,803,869	943,766	1,652,586
\$75,000 under \$100,000	9,826	378,628	747,058	18,626,601	248,399	1,144,873	424,331	311,546	923,626	9/6/660/6	535,329	978,469
\$100,000 under \$200,000	7,877	320,403	690,787	35,180,907	177,837	1,378,558	246,455	260,158	1,111,872	19,765,219	560,074	1,146,067
\$200,000 under \$500,000	1,543	242,468	210,045	21,473,588	53,607	748,658	41,644	60,937	420,799	21,349 955	227,106	513,781
\$500,000 under \$1,000,000	•149	*15,505	30,593	5,442,223	6,067	254,013	4,311	25,337	87,327	13,838,648	39,881	103,079
\$1,000,000 or more	79	10,796	13,347	4,552,309	5,481	517,814	096	7,690	45,780	50,705,527	18,388	49.995

Footnotes at end of table

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

										-		
Size of adjusted gross income	Sho	Short-term capital gain	Sho	Short-term capital loss	Short loss ca	Short-term loss carryover	Short-term gain from other forms	t-term gain from other forms	Short-term loss from other forms	loss from orms	Long-ferm capital gain	term
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total.	3,571,405	23,145,150	4,339,670	47,479,026	628,059	20,356,795	168,690	1,969,924	89,762	595,838	10,975,659	167,982,762
No adjusted gross income	59.766	895,833	115,878	4,506,347	46,980	2.833,922	2,936	45,574	4 645	65,623	195,476	8.136,731
\$1 under \$5,000	136,442	174,592	183,761	1,172,082	29,784	721,621	*5.087	*3,932	•1 276	•1.278	541,870	836,197
\$5,000 under \$10,000	123,382	311,567	191,601	1,534,999	41,363	831,466	*2.438	*9.571	•1,979	•1,399	606,302	1 710,540
\$10,000 under \$15 000	158,712	358,419	209,841	1.339,474	26,294	604,739	11.527	24 879	-4 390	*6,817	711,353	1,933,665
\$15,000 under \$20 000	142,835	337,581	211,461	1,317,623	29,617	676,010	7,766	29,267	*5.074	*9,644	683,992	2,674,556
\$20,000 under \$25,000	167,875	348,847	192,740	1,307,879	32,549	626,197	12,884	34,951	•2.002	•7,169	619,926	2,276,947
\$25,000 under \$30,000	143,054	436,152	245,133	1,328,617	33,264	743,113	680'9	15,673	5.648	12,816	563 445	2,521,476
\$30,000 under \$40,000	322,389	886,316	370,054	2,409 408	46,553	1.055,294	13,982	56,691	7 931	64,129	995,449	4 584,581
\$40,000 under \$50,000	293,963	1,079,661	339,811	2,170,291	36,424	974,066	24.243	246,912	5 116	18.761	970,607	4 840,719
\$50,000 under \$75,000	714,599	2,339,248	764,705	5 639,374	104,233	2,904,146	28,476	153,589	18 952	58,313	1 906,542	12,937,360
\$75,000 under \$100 000	405,395	1,622,174	447,781	3,309,757	57.713	1 440,019	14.708	895'99	6 516	15,639	1 103,613	10,596,014
\$100,000 under \$200,000	547,793	3,586,875	642,278	6 889,339	80,272	2.760,470	17,678	164 822	11,704	72,834	1 355,909	22 550,588
\$200,000 under \$500,000	254,145	4.094,035	308,568	6,543.829	44 730	2.210,511	14.680	436 180	8,699	58,358	548,520	23 993,663
\$500,000 under \$1,000,000	63,318	2,046,797	73,403	2,882,512	11,674	839,733	3,336	194 558	2.669	36,579	113,245	15 304,795
\$1,000,000 or more	37,737	4,627,056	42,654	5,127,494	6,610	1,135,489	2,859	486 756	3,159	166,478	59.408	53,084,929
axable returns, total.	3,264,424	21,337,874	3.809,324	38,269,378	489.923	14,919,170	150,338	1,879,560	78,843	504,471	9,727,634	156,116,111
No adjusted gross income	952	995'69	1,145	313,556	416	116,308	39	5.391	100	917	2,045	1 709,654
\$1 under \$5 000	63,300	48,045	56,107	52,788	.5,909	*1,045	•1 273	*698	•1,273	*1,265	248,686	292,568
\$5,000 under \$10,000	65.038	170,18	77,095	310,278	7,506	135,221	*1,273	*2,449	*1,598	•1,176	279.742	693 207
\$10,000 under \$15,000	116,550	243 882	134,035	594,739	13,038	273,623	*7.485	*21 949	*4 373	*6,163	500,397	1,173,756
\$15,000 under \$20 000	101,377	227,439	165.633	864,409	19.894	398,199	•4,540	*14,073	*1,618	*2,495	578,918	1,953,590
\$20,000 under \$25,000	155,441	296,472	175,226	1,095,143	27,864	517,913	11,701	30,853	*228	*1,613	571,031	1 961,871
\$25,000 under \$30.000	136,534	363,896	236,195	1,182,091	30,727	644,055	*5,785	*12,471	5.648	12.816	545,102	2,177,271
\$30,000 under \$40,000	319,385	847,560	358,304	2,190,897	45,035	974.860	13,972	56.275	*7,803	*61,345	971,015	4,290,118
\$40,000 under \$50 000	289,164	1,035,174	334,230	2,014 294	35,715	905,639	22,994	239,059	*5,062	*17,881	962,748	4.662,811
\$50,000 under \$75,000	711,515	2,299,637	759,925	5,343,598	103,406	2,736,079	28.095	150,905	18,834	57,511	1,893,362	12,505,453
\$75,000 under \$100,000	403,265	1,580,080	445,953	3,211,120	57 524	1,396,102	14.703	66 472	6.145	11,729	1,099,808	10,457,498
\$100 000 under \$200,000	547,201	3,548,517	641,438	6,768,094	80,039	2,700,345	17,670	164,688	11,690	71,998	1,354,459	22 328,654
\$200,000 under \$500 000	253,800	4.054 189	308,157	6,456,580	44,615	2,186,531	14,647	435 645	8,661	56,557	547,872	23.806 540
\$500,000 under \$1 000,000	63,222	2.031,847	73,286	2,818,317	11,635	802.125	3,320	194 089	2,659	35,408	113,107	15,184,518
\$1,000,000 or more	37,681	4,610,501	42,595	5,053,474	6,601	1,131,126	2.842	484 542	3,151	165,597	59,342	52 918 603
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Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Lon	Long-term capital loss	Long loss c	Long-term loss carryover	Long-terr othe	Long-term gain from other forms	Long-tern other	Long-term loss from other forms	28 perce	28 percent tax rate
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	6,505,182	78,215,071	1,521,913	40,135,755	2.968,190	57,994,112	84,826	852.917	1,613,635	89.830,966
No adjusted gross income	182,583	9,794,901	84.864	6,383,019	76,004	4,256,294	099'9	102,570	·	
\$1 under \$5,000	324,316	1 954,093	79,189	1 143,979	75,415	293,272	•1,739	*4,623		
\$5,000 under \$10,000	377,252	3.844 277	106,393	2,360,060	152,921	541,067	*4 448	*115,559		٠
\$10,000 under \$15,000	403,539	2.874.892	98,988	1,521,971	215,937	695.449	•25	*1,053	•	٠
\$15,000 under \$20,000	379,648	3,126,442	91,038	1,742,418	218,697	1,092 284	.5.497	*12,465		
\$20,000 under \$25,000	348,957	2.699,579	73,610	1,378,839	189,470	942,572	*904	*3,189		,
\$25,000 under \$30.000	338,764	2 841,590	66,755	1,724,448	150,603	1,068.463	7 895	37,518		•
\$30,000 under \$40,000	609,041	4,770,788	132,974	2 453,263	280,534	1,723 879	6 047	12.833		•
\$40,000 under \$50,000	533,611	3,961,363	99,198	2,080,626	278.786	1,773,331	6,539	30,854	1	,
\$50,000 under \$75,000	1,106,500	9,553,771	260,679	5,140,097	465,895	4,480,159	13,147	30.655	112 027	936,861
\$75,000 under \$100,000	659,392	5,969,619	151,866	3,089,600	267,322	3,872,878	5,434	23 287	116.413	1 270.318
\$100 000 under \$200,000	757,951	10,313,557	164,839	4.983,727	345,382	8,630,441	13,380	111,960	829,096	13 483,790
\$200,000 under \$500,000	361,870	7,525,714	83,866	3 227,761	182,741	9,106,546	7.803	91 482	426,986	17 578,369
\$500,000 under \$1,000,000	78,386	3,248,710	18,051	1,178,039	42,721	5,585,320	2.478	51 175	84,994	11.864.617
\$1,000,000 or more	43,371	5,735,774	9,604	1,727,907	25,763	13,932,155	2 829	223,695	44,119	44,697,011
axable returns, total	5,601,132	59,182,481	1,194,399	28,241,640	2,533,794	52.464,739	71,999	615,344	1,613,550	89,818,598
No adjusted gross income	1,864	577,338	686	339,610	1,151	855,594	88	1,201		
\$1 under \$5,000	91,566	83,229	*5,750	*1,864	*6,534	*68 564	*1 273	*1,897		
\$5,000 under \$10 000	152,143	966,120	27,366	568,962	40.066	171,742	-2.871	*11,148		•
\$10,000 under \$15,000	283,268	1 429,258	56,799	668,970	120,668	314,909	80	-71		
\$15,000 under \$20,000	308,030	1,903,210	62,889	1,096,815	177,398	760,537	2,717	•6 129		
\$20,000 under \$25,000	316,429	2.312.320	66,445	1,142,751	168.254	774,453	*228	*2.419		
\$25,000 under \$30,000	323,839	2.445,881	62,552	1,449,014	145,031	928,965	7.894	37,461	,	•
\$30,000 under \$40,000	599,241	4 349,698	127,375	2,174,063	274,269	1,640,028	*5.919	*8 407		,
\$40,000 under \$50,000	531,148	3,804 312	97,888	1,948,776	276,674	1,726,908	*6,485	*29,533		
\$50,000 under \$75,000	1,096,716	9,131.882	259,192	4,920,894	462,971	4,383,278	13,030	29,457	112,027	936,861
\$75,000 under \$100,000	657,351	5,782,511	151,648	3,017,502	265,184	3,831,493	5,064	17,481	116,412	1,270,309
\$100,000 under \$200,000	756,534	10,135,377	164,207	4,906,991	344,778	8,534,697	13,366	108,396	829,070	13,482,675
\$200,000 under \$500,000.	361,416	7 418.115	83.689	3,171,188	182,446	9,040,471	7,765	89.049	426.940	17,572,136
\$500,000 under \$1,000,000	78,271	3,178,592	18,019	1 124,754	42.650	5,551,736	2 469	49,434	84.986	11,862,271
\$1,000,000 or more	43,315	5,664,638	065'6	1,709,487	25.720	13,881,365	2.822	223.261	44,115	44,694 345

potnotes at end of table

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars

		Sales of property oth	Sales of property other than capital assets	ts	Total	Total taxable		Pensions a	Pensions and annuities	
Company of the Company	2	Net gain	Ž	Net loss	IRA dis	IRA distributions	1	Total	In adjusted	In adjusted gross income
Size of adjusted		30							nosenfas ::	
gross records	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(20)	(51)	(52)	(23)	(54)	(55)	(26)
All returns, total	901,564	5,568,453	973,089	8,757,184	4,777,297	33,106,103	19,063,270	288,967,847	17,893,606	205,422,984
No adjusted gross income	34,793	554,418	83,733	3,720,275	34,619	437,679	124,552	1,534,390	100,991	835,878
\$1 under \$5,000	23,020	57,554	22,469	148,003	100,933	247,632	604 801	2,527,748	559,044	1,327,157
\$5,000 under \$10,000	32,717	87,335	54,245	241 633	409,987	1,209,222	2,035,796	11,466,536	2 000 145	9,346,319
\$10,000 under \$15,000.	70,501	241,240	57,397	254,467	561,478	1,846,156	2,524 135	20,962,208	2 471,903	17,875,843
\$15,000 under \$20,000	66,870	201,895	74,076	354,750	598,202	2,773,278	2,182,047	22,860,076	2,128,618	20,274 560
\$20,000 under \$25,000	50,466	222.372	59,320	168 791	448,033	2,110 602	1,752,024	22,046,978	1,673,849	18,531,316
\$25,000 under \$30,000	49.805	168,938	55,209	339,015	337,538	1,577,748	1,303,538	15,987,411	1,252,507	13,713,151
\$30,000 under \$40,000	61.936	304 774	69,939	327,475	545,131	3,457,165	2,091,267	30,720,742	1,948,116	24 455,509
\$40,000 under \$50,000	67.79	238,908	58,558	206,888	456,622	3,034 247	1,672,712	30,581,647	1 556 139	21,847,991
\$50,000 under \$75,000	129,156	931,010	123,745	490,118	692,682	6,100,774	2,650,533	56,152,320	2 395,095	37,555,856
\$75,000 under \$100,000	60,740	399,238	88,386	467,363	299,660	3 461,568	1,052,058	27,264,360	902 364	16,982 133
\$100,000 under \$200,000	91,069	881,175	113,702	522.815	224,588	4,441,879	832,452	31,361,491	714 238	16,561,994
\$200,000 under \$500,000	43,222	596,148	75,569	710,418	55,502	1,741 936	191 542	10,594,217	154,027	4,428,726
\$500,000 under \$1,000,000	11,531	241,130	22,443	322,071	8 735	407,827	30 875	2,823,172	24 618	1,009 383
\$1,000,000 or more	7.977	442,321	14,296	483.102	3,588	258,388	14,937	2.084,550	11 952	677,169
faxable returns, total	640,960	4,698,256	748,808	3,896,562	4.135,891	30,502,717	16,142,022	269,866,661	15,089,074	191,141,932
No adjusted gross income	438	96.843	492	865'65	274	6,532	887	32,300	624	13,558
\$1 under \$5,000	*2,530	•620	*1,115	Ø.	*4,635	•7,510	31,185	170,047	26 003	68,475
\$5,000 under \$10,000	8.772	13,455	17,172	56,181	169,527	530,018	820,539	4,737,849	814 975	4.092,356
\$10,000 under \$15,000	28,447	106,573	15,816	36,707	371,284	1,169,919	1,854,586	15,827,000	1,812,175	13,477,588
\$15,000 under \$20,000	46,282	151,235	53,055	128,365	549,749	2,488,586	1 949,826	20.579,377	1 901 557	18,435,853
\$20,000 under \$25,000	37,542	183,100	51,577	120,138	432,978	2 020,911	1,691,470	21,663,501	1,617,894	18.244,544
\$25,000 under \$30,000	46.163	162,844	50,723	152,966	331,764	1 533 176	1,286,155	15,782,556	1,235 164	13,549,961
\$30,000 under \$40,000	61,421	297,164	67,264	245,438	541,098	3,424 354	2.078,787	30,531,129	1 937,992	24,342,758
\$40,000 under \$50,000	67,481	236,637	54,367	174,167	450,263	2,919,379	1,662,823	30,457,505	1 546,589	21,746,619
\$50,000 under \$75,000	128,424	908,238	123,445	461,207	692,481	6,096,869	2,645,885	56,030,854	2,390,854	37,543,915
\$75,000 under \$100,000	59,848	389,653	88,109	453,995	299,540	3,459,606	1,050,412	27,215,734	900,724	16,959,411
\$100,000 under \$200,000	91,000	878,282	113,556	512,034	224,537	4,440,650	832,320	31,356,697	714 112	16,559,447
\$200,000 under \$500,000	43,142	592,359	75,430	698,385	55,451	1,739,808	191,377	10,579,660	153,881	4,423,205
\$500,000 under \$1,000,000	11,506	240,103	22,415	317,916	8,725	407.301	30,847	2,819,725	24,592	1,007,768
\$1,000,000 or more	7.963	441,152	14,273	479,457	3,585	258,096	14,924	2.082,727	11,940	676,474
Nontaxable returns, total	160,604	870,197	224,281	4,860,622	641,406	2,603,386	2,921,248	19,101,186	2,804,532	14,281,051

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Number of returns			ă	Rent			Rovalty	All			Farm rental	ental	
National Column													
1,000,000,000,000,000,000,000,000,000,0	e of adjusted gross income	Inc	Vet	Net loss nondedu	(includes ctible loss)	Ne	et me	ž <u>o</u>	et	inco	rt The	Nei	10
4,541,197 4,416,700 4,796,644 2,906,6364 1,100,427 4,596,729 5,967,1 1,22,376 4,986,729 3,967,1 1,22,376 4,986,729 3,967,1 1,22,376 4,986,729 3,967,1 1,22,376 4,986,729 3,967,1 1,22,376 4,986,729 3,967,1 1,22,376 4,986,729 3,967,1 1,22,376 4,986,729 3,967,1 1,22,376 4,986,729 3,967,1 1,967,2		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
14.5071 34.5081 148784 22066.894 1100.482 4.989729 59.671 172.278 14.67 16.840 15.713 4.9828 3.407142 4.9828 1.9828		(57)	(58)	(69)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(68)
14.077 34.0284 19.6187 12.028687 27.0289 28.192 14.517 18.840 19.173 44.022 19.039 19.0	urns, total	4,361,197	34,116.730	4,796,684	28,065,984	1,100,482	4,999,729	59,671	122,376	499,629	3,407,142	148,357	508,567
	djusted gross income	88,305	920,343	164,501	3,286,687	27,620	232,275	1.547	16.840	13,173	48,242	8.629	52,719
	nder \$5,000	143,071	343,628	139,739	702,809	28.169	28,142	*455	-1 463	22.353	28.053	*8,913	*37,306
1,00,000 1,00,004 2,00,002 1,02,002	30 under \$10,000	352,084	1,158,880	176,961	773,996	66,825	65,215	*5,014	*8.120	46 431	163,660	*14,384	*50,183
2005-644 11-511 631 278-3228 12.33-673 771-26 775-577 4-773 7-966 55-500 35-00-274 4-65-1 4-65-1 4-65-244 11-511-26 4-65-24-24 11-511-26 4-65-24-24 11-511-26 4-65-24-24 11-511-26 4-65-24-24 11-511-26 4-65-24-24 11-511-26 4-65-24-24	300 under \$15,000.	429,613	1 497,964	270,072	1,123,902	80,525	129,530	*4 928	•6,750	64,266	254,118	10,045	34 419
260,346 1,370,228 284,904 1,240,815 66,453 97,611 1,403 32,654 1,200,228 240,028 1,200,238 24,100 7,240,234 24,004 24,004 1,200,234 1,200,234 24,004 1,200,234 24,004 1,200,234 1,200,243 1,200	000 under \$20,000	308,584	1,161,681	278,228	1,233,873	77,126	179,577	*4 773	966*	55,300	350,631	*4.851	*5,866
1,10,10,244 1,10,10,344 2,78,805 1,34,714 19,0,405 1,30,205 1,34,71 1,10,244 1,10,10,344 1,10,10,344 1,10,10,344 1,10,10,344 1,1	300 under \$25,000	290,949	1,370,228	284 904	1,243,815	66,453	97,611	-1,403	*3,656	32,877	240,234	24.106	68,544
445.24 1681 921 520.807 240.827 116583 220.866 1773 4.029 61.468 282.833 119777 36.484 192.74 255445 220.846 153.44 26.836 11477 36.846 1784 26.836 11477 36.836 11477 36.846 11477 36.846 11477 36.846 11477 36.846 11477 36.846 11477 36.846 11477 36.846	300 under \$30,000	255,841	1,107.344	276.805	1,342,714	60,405	130,293	*5,075	*3.421	26,905	196,910	*6816	*14,455
396,498 1962,243 511,825 2215,543 108,107 256,645 256,64 10379 269,83 114,07 3 708,214 4675,247 995,133 4,823,444 17,94 256,44 56,944 56,942 56,942 17,955 57 90,228 4675,247 4673,34 115,869 661,644 55,944 50,04 56,943 17,943 37,944 17,944 50,04 56,944 10,644 56,944 56,944 10,644 56,944 56,944 11,644 50,944 56,944 10,644 56,944 56,944 10,644 56,944 56,944 10,644 56,944 56,944 10,644 56,944 56,944 10,644 56,944 56,944 10,644 56,944 56,944 10,644 56,944 56,944 10,644 56,944 56,944 10,644 56,944 56,944 10,644 56,944 56,944 10,644 56,944 56,944 10,444 56,944 56,944 10,444 56,944 10,444 <td>300 under \$40,000.</td> <td>445,243</td> <td>1,881 921</td> <td>532,607</td> <td>2,408,227</td> <td>116,593</td> <td>230,666</td> <td>*1,713</td> <td>•4,029</td> <td>61,496</td> <td>282,963</td> <td>19 777</td> <td>62,695</td>	300 under \$40,000.	445,243	1,881 921	532,607	2,408,227	116,593	230,666	*1,713	•4,029	61,496	282,963	19 777	62,695
709 211 4675 247 995 103 4829 424 179 573 387715 17254 25 60 482 58 982 7788 7788 2788 934 7758 934 7750 460 343 5843 947 7720 460 343 5843 947 7720 460 344 5843 94 7750 460 344 5843 94 7750 460 344 5843 94 7720 460 344 5843 94 7750 460 344 5843 94 7750 460 344 560 984 7750 460 344 560 984 7750 460 344 560 984 7750 460 344 560 984 7750 460 344 560 984 7750 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750 460 344 7750	000 ander \$50,000	395,496	1 952 243	511,825	2,215,543	108,107	255,645	2,585	12.314	40,379	298,368	11 407	38,184
0 19,228 2,78,924 51,3636 2,941,363 69,616 415,440 3,569 7,198 20,073 20,984 65,33 4,05,813 5,843,967 440,712 1,103,333 3,842,874 115,689 681,422 65,11 7,720 46,034 500,964 10,648 5,72 100 35,123 2,000,000 2,432,648 1,573 4,962 7,71 10,68 9,75 9,67 17,842 3,79 1,79 1,70 3,70 1,70 3,70 1,70 3,70 1,70 3,70 1,70 3,70 1,70 3,70 1,70 3,70 1,70 3,70 1,70 3,70 1,70 3,70 1,70 3,70 1,70	000 ander \$75,000	709,211	4 675 247	995,103	4,829 424	179,573	387,715	17 254	22 504	56,962	582,307	17 555	53,944
0 405 613 5,843,967 467,313 3,462,843 115,869 681,042 6511 7,720 46,094 540,964 10,848 5 0 183,127 5,000,000 2,432,646 14,702 1,703,339 56,581 187,11 3,003 9455 174,16 739 178,22 3,789 11 18,000 2,432,646 12,191 3,4474 10,582 914,862 754 14,116 739 15,945 310 18,000 2,432,646 1,2191 3,443,41 10,582 914,862 754 14,116 739 15,945 310 18,000 2,432,646 4,104,390 2,1807,676 959,201 4,583,529 52,320 967,10 739 15,347 773 14,116 739 11,201 773 11,203 310 4,484 11,342 7,48 773 7,24 7,24 7,23 7,23 7,24 7,34 7,23 7,24 7,34 7,23 7,24 7,34 7,	000 under \$100,000	319,228	2,758,934	513,636	2,941,363	89,516	415,440	3 589	7,198	23 073	209,984	*6,533	*4,923
1,5,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	,000 under \$200,000	405,613	5,843,967	467,313	3 482,874	115,869	681,042	6511	7,720	46,034	540,964	10,648	54 931
18,000 35,743 2000 0.000 25,787 433,946 14,576 944,005 15,46 14,116 1759 14,116 1759 15,945 15,945 15,945 15,945 15,945 15,945 15,945 15,945 15,945 15,945 15,945 15,945 15,945 14,116 17,017 14,116 17,017 14,116 17,017 14,116 17,017 14,116 17,017 14,116 17,017 14,116 17,017 14,116 17,017 14,116 17,017 14,116 17,017 14,116 17,017 14,116 17,017 14,116 17,017 14,116	.000 under \$500,000	163.127	5.002,693	147,012	1,703,338	58,591	817,311	3.028	3,574	8.697	178,428	3,769	18 428
19 0.00 2,432.646 12,191 343,474 10,535 914,962 751 14,116 779 15,945 310 340 341 341,775 30,843.821 4,104,390 21,807,676 959,201 4,583,628 52,230 96,704 403,122 3,083,462 112,399 341,39	.000 under \$1,000,000	35,743	2,009,009	25,787	433,946	14,576	434,305	1 046	9,675	945	16,336	613	4.710
361/275 30,843,841 4,104,390 21,807,676 989,201 4,683,628 65,230 86,704 400,122 30,834,62 112,339 7.23 7.24	10,000 or more	19,090	2,432 648	12,191	343,474	10,535	914.962	751	14,116	739	15,945	310	7,260
1,201 76,712 76,52 78,52 74,846 73,842 73,842 75,63 75,63 75,643 75,644 73,842 74,748	e returns, total	3,617,275	30,943,941	4,104,390	21.807,676	959,201	4,583,528	52,320	86,704	403,122	3,053,462	112,359	342,114
4935 4936 73,827 73,821 73,860 73,867 73,867 73,862 72,437 72,437 73,862 72,437 72,836 72,147 72,836 72,147 72,836 72,147 72,837 76,47 71,03 76,216 73,856 71,715 72,837 76,216 73,836 71,716 71,73 76,837 76,837 74,748 86,842 76,843 86,842	justed gross income	1,201	76,712	782	44,846	244	13,942	9.	•53	*23	*214		٠
107.372 32.344 48.385 200.808 24.018 31.438 1.1273 7.83 1.6216 2.3866 1.1275 1.102 2.3244 48.385 20.808 24.018 31.438 1.1273 2.847 1.103 45.951 1.81.930 1.4748 1.1274 2.8485 1.2847 2.84746 1.2847 2.84746 1.2847 2.84746 1.2847 2.84746 1.2847 2.84746 1.28487 1.284	der \$5,000	•4,935	*9.658	*3,927	*11,465	*3,821	*3,560			*3,662	*2.437		
271,488 885,882 146,634 55,779 51,361 74,872 *3,647 *103 45,851 181,930 *4,748 223,409 940,442 266,405 606,402 67,863 154,577 *175 *96 53,273 336,881 *4,746 248,463 1,270,768 1,270,768 1,270 2,26,466 1,120,177 2,26,675 191,189 191,189 191,189 4,170 438,509 1,670,70 2,26,686 1,120,177 2,26,677 17,70 4,024 61,205 282,888 197,77 708,834 4,65,607 1,120,177 2,26,677 1,750 4,024 61,205 281,189 19,777 708,834 4,65,607 1,15,006 2,29,630 1,750 2,24,69 19,777 1,200 2,24,69 19,777 708,834 4,65,607 1,76,607 2,26,60 1,770 2,24,69 2,69,30 1,69,40 1,69,40 1,69,40 1,69,40 1,69,40 1,69,40 1,69,40 1,69,40 1,69,	0 under \$10,000	107.372	323.241	48,385	200,808	24,018	31,438	•1,273	*283	*6,216	*23,856	*1 275	*562
232,409 940,442 208,405 806,402 67,883 154,577 4773 986 53,273 336,381 4,860 270,786 1278,867 286,446 97,414 50,454 97,417 17,54 193 20,56 191,189 4,860 2870,786 10,48,867 286,446 97,417 17,54 193 20,56 191,189 18,805 21,06 436,509 10,000 229,686 11,20,137 115,806 229,586 17,70 4,024 61,056 282,286 19,777 706,834 463,502 986,573 17,8312 107,685 229,586 17,70 4,024 61,056 282,286 11,577 706,834 463,502 11,6813 17,685 229,586 17,785 22,489 56,289 17,541 17,541 706,834 46,813 17,685 28,438 17,189 3,489 17,485 22,086 19,494 17,541 46,031 10,441 10,475 46,031 10,441 <t< td=""><td>00 under \$15,000</td><td>271.498</td><td>885,892</td><td>146,634</td><td>552,779</td><td>51,361</td><td>74.872</td><td>*3,647</td><td>*103</td><td>45,951</td><td>181,930</td><td>•4.748</td><td>*7,713</td></t<>	00 under \$15,000	271.498	885,892	146,634	552,779	51,361	74.872	*3,647	*103	45,951	181,930	•4.748	*7,713
270,708 1278 667 254,146 990,995 63,454 97,771 1254 90,266 193,062 24,106 168,067 24,106 168,067 24,106 168,067 24,106 17,77 17,247 1	100 under \$20,000	232,409	940,442	208,405	806,402	67,883	154,577	*4 773	966.	53,273	336,381	•4 850	.5,860
248 469 1,048 825 259 645 1,120,137 5,087 1,078 7 5,075 3,421 2,58.65 19,189 1,91,189	100 under \$25,000	270,768	1 278 867	254,146	966'066	63,454	97,171	•1 254	*973	30,296	193,062	24,106	68,544
438.509 1807.801 522.107 2.298.672 115.806 229.588 1770 4.024 61,205 282.288 19777 6 299.203 1929.703 508.658 2.178.312 107.665 225.540 12.283 17.202 40,376 299.306 11.407 7 7706.834 4.635.602 2.178.812 176.697 383.285 17.289 58.838 582.208 11.407 7 0 4.05.227 4.635.837 4.768.876 176.697 4.149.44	000 under \$30,000	248.469	1,048,825	259,645	1,120,137	58,087	103.787	•5,075	*3,421	25,805	191,189	*6,816	*14,455
394 263 1,929,703 508 058 2,178 312 107,685 235,540 7,583 17,230 40,376 298,306 114,07 7 706 834 4,685,622 988 573 4,766 876 176,097 383,285 17,250 22,489 56,836 56,209 17,551 7 0 405,227 5,941,687 176,097 414,914 414,914 46,031 3,498 17,551 86 16,403 10,447 16,403 10,447 16,403 10,447 10,403 10,447 10,403 10,447 10,403 10,447 10,403 10,447 10,403 10,447 10,403 10,447 <td>000 under \$40,000</td> <td>438,509</td> <td>1 807,601</td> <td>522.107</td> <td>2,298,672</td> <td>115,806</td> <td>229.588</td> <td>•1,710</td> <td>*4.024</td> <td>61,205</td> <td>282,288</td> <td>19,777</td> <td>62,695</td>	000 under \$40,000	438,509	1 807,601	522.107	2,298,672	115,806	229.588	•1,710	*4.024	61,205	282,288	19,777	62,695
708 834 4635,602 988 573 4756,876 17,504 22,489 56,838 582,209 17,551 56 91,004 216,643 214,6813 475,687 2,911,687 88,443 414,914 3438 7,185 25,068 209,566 16,444 16,580 16,580 10,647 10,	000 ander \$50,000	394,293	1,929,703	508,058	2,178,312	107,665	235.540	*2.583	*12,302	40,376	298,306	11 407	38,184
316 0.46 2.746 813 512.705 2.911687 89.443 414.914 3.438 7,185 25.068 20.08 96 10.404 0 4.05.277 5.831927 4.66.705 116376 6.9860 6.500 7,674 46.031 10.647 10.647 0 4.05.272 5.831927 4.66.700 116376 6.9860 6.500 7,674 46.031 10.647 <td>000 under \$75,000</td> <td>706.834</td> <td>4 635,602</td> <td>988 573</td> <td>4 756,876</td> <td>178,097</td> <td>383,285</td> <td>17,250</td> <td>22,489</td> <td>56,838</td> <td>582,209</td> <td>17,551</td> <td>53,908</td>	000 under \$75,000	706.834	4 635,602	988 573	4 756,876	178,097	383,285	17,250	22,489	56,838	582,209	17,551	53,908
0 405.227 5 831.921 468.333 3.472.986 115.776 679.660 6.500 7.874 46.031 540.928 10647 5.50	000 under \$100,000	318.046	2 746,813	512,705	2,911,687	89.443	414,914	3 438	7,185	23,068	209,956	*6.494	*4,918
162.952 4992.442 146.780 1.683.545 58.486 813.696 3,020 3.535 8.695 178.427 3.767 3.767 1.000 35.700 2.006.688 25.739 400.199 14.550 433.208 1.042 9.630 944 16.335 611 1.042 9.630 944 16.335 611 1.000 95.7	,000 under \$200,000	405,227	5 831,921	466,333	3,472,986	115,776	099'629	005'9	7.674	46,031	540.928	10 647	54,931
000 35.700 2.006,688 25,739 430,199 14,550 433,208 1,042 9,630 944 16,335 611 16,335 11,042 1	.000 under \$500,000	162,952	4 992,442	146,780	1.693,545	58,486	813,696	3,020	3,535	8,695	178,427	3,767	18,420
19.064 2,429.552 12.171 337.965 10.512 914.290 749 14.037 739 15.945 310 16.345 310 14.352 3.172,789 692.293 6.258,309 141.281 416.201 7.361 35.672 96.507 35.5579 35.599 14	.000 under \$1,000,000	35,700	2,006,668	25.739	430,199	14,550	433 208	1.042	9,630	944	16,335	611	4,663
743.922 3.172.789 692.293 6.266,309 141,281 416.201 7.361 35.672 96.507 353.679 35.598	30,000 or more	19,064	2 429,552	12,171	337,965	10,512	914 290	749	14,037	739	15,945	310	7,260
	cable returns, total	743,922	3,172,789	692,293	6,258,309	141,281	416,201	7,351	35,672	96,507	353,679	35,998	166,454

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted Number of Amount Infumber of returns (89) (70) (71) (71) (71) (71) (71) (71) (71) (71			Faithership and a colporation	COMPONENTIAL			Estate and trust	nd trust	
se income 100000 10000 1000000	Most loan	1000		, eq. V		+clN		a serial	
(69) (70)	Net loss	Net it	Net income	Net loss	loss	Net income	come	Net loss	355
(69) (70)	lber of Amount urns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
ses income 108,861 1,749,896 1,000 ses income 108,861 1,095,787 1,196,000 444,443 1,348,223 1,487,223 1,500 444,443 1,348,223 1,867,803 1,861,068 1,423,011 1,965,787 1,196,000 1,933,903 1,861,068 1,423,011 1,100,000 1,933,903 1,861,603 1,100,000 1,933,903 1,981,903 1,100,000 1,933,903 1,100,000 1,100,0	(72)	(73)	(74)	(75)	(9/)	(77)	(78)	(79)	(80)
Come 108.861 1,085.787 175.016 374.974 444.442 1,348.223 000 444.442 1,348.223 1,861.088 000 356.863 1,861.088 000 356.863 1,861.089 1,861.089 000 356.863 1,861.089 000 356.863 1,861.089 000 356.863 1,348.223 1,348.37 00,000 495.143 63.389.84 000 357.872 1,142 34.459.85 000 327.857 1,142 34.459.85 000 337.873 1,338.887 000 337.873 1,338.887 000 337.873 1,338.887 000 337.873 1,338.887 000 337.873 1,338.887 000 337.873 1,338.887 000 337.873 1,338.887 000 337.873 1,338.887 000 49.381 2,440.286 000 49.381 2,440.	8,703 25,782,666	3,491,220	154,276,614	2,098,342	39,890,769	463,256	6,091,634	44,453	598,399
779,016 374,974 0 444,443 1,348,223 00 539,583 1,881,088 00 359,583 1,881,088 00 359,583 1,881,088 00 396,851 338,988 00 396,851 338,988 00 396,851 338,988 00 00 193,363 5,881,837 00 193,363 5,881,837 00 193,363 5,881,837 00 193,263 984 1,773 779,461 1,172 1,142 3,289,844 00 334,583 1,584,271 00 334,583 1,584,271 00 394,849 3,327,984 00 394,849 3,327,984 00 394,849 3,327,984 00 394,849 3,327,984 00 394,849 3,327,984 00 497,716 6,977,23	2,042 2,534 978	44,479	1,136,097	152,652	15,550,230	7,840	105,252	••2 769	**197 469
00 444.443 1,348.223 1861.086 00 5.99.983 1 1861.086 00 3.95.683 1 1622.826 00 3.95.683 1 1622.826 00 3.95.683 1 1622.826 00 3.95.683 2.356.856 00 3.95.851 3.358.968 1.000 43.512 3.329.996 193.352 4.352.996 1.352.843 1.352.8445 1.352.834.85 00 3.94.855 1.352.834.85 00 3.94.845 1.352.834.86 00 3.94.845 1.352.834.86 00 3.94.845 1.352.834.86 00 3.94.845 1.352.834.86 00 3.94.8416 3.327.994 3.327.9	6,321 680,894	88,006	205,097	59,441	492,210	19,786	19,042	:	:
000 530,983 1,861,088 000 356,883 1,682,826 000 356,883 1,682,826 000 356,883 1,682,826 000 350,904 2,422,011 000 872,512 5,787,22 1,1000 485,118 6,929,068 193,363 5,861,837 00,000 485,118 6,929,068 193,363 5,861,837 00,000 431,40 2,413,639 004 1,273 1,139,193 000 334,506 1,139,193 000 334,807 1,139,193 000 5,537,522 1,000 484,716 6,977,273 000 484,716 6,977,273 000 193,126 6,977,273 000 193,1	0,956 794,982	121,913	507,043	76,648	711,701	34,637	81,717	•1 126	191.
000 3956 893 1681 089 00. 3968 893 1682 878 00. 500 901 2 482 013 000 873 512 2 386,566 000 398,851 3 338,968 0000 488 118 6 922 968 0000 488 118 6 922 904 00000 193,363 5 861,837 00,000 133,259 38,012,192 00 24,877 3,329,904 00 334,506 11,383 687 00 327,857 11,328 687 00 334,649 3327,984 00 870,800 5,537,522 00 8870,800 5,537,523 00 484,716 6,917,273 000 193,126 6,917,273	1,927 1,151 468	161,353	994 856	105 924	717,576	47,767	129,090	•735	*2 426
000 356 893 1 682 878 000 356 893 1 682 878 000 600 500 901 2 482 043 011 000 873 512 578 752 11 000 485 718 6 922 806 800 193 363 861 000 485 718 6 922 806 800 193 363 861 000 485 718 132 804 1273 128 867 000 394 867 1138 193 000 327 857 1138 183 677 000 334 800 133 27 857 1138 183 677 000 334 800 133 27 857 1138 183 677 000 394 849 11 2 2 283 486 000 867 11 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1,173,649	185,170	1,096,150	88,948	782.483	13,585	65,763	*2,018	*13 238
00. 310 646 1,423 011 000 000 000 000 000 1395 851 0 1423 011 000 000 000 000 000 000 000 000 00	1,292,927	161,833	1,077,827	84 983	438 707	24.791	134,049	*784	*138
000 588,928 2,388,565 1.0 000 873,512 2,887,623 1.1 000 385,651 3,338,968 0000 485,118 6,929,095 00,000 193,363 5,881,837 00,000 193,363 00,000 193,363 00,000 193,363 00,000 193,363 00,000 193,263 00 334,569 00 334,569 00 334,649 00 394,64	6,682 1,258,425	146.608	1,232,748	104,530	830.661	15,499	86,251	5.786	5,684
00 875,512 5,78722 1,787,512 9,787,5	7.278 2,346,289	315,013	3,296,914	195.664	1 166,529	34,081	223,373	*375	1,100
000 395,851 3339,968 1.000 485,118 6,929,065 1.000 43,140 2,813,633 0.000 43,140 2,813,633 0.000 43,140 2,813,633 0.000 43,140 3,913,635 0.000 334,568 1,136,193 0.00 334,568 1,136,193 0.00 334,648 1.000 870,800 5,537,984 0.000 484,716 6,917,273 0	4 878 2,322,478	266,559	2 718,311	197,764	926 173	48 575	164.923	6,484	20,455
000 396.851 3338.968 485.118 6.929.065 193.968 1937 00.000 433.40 5.861.837 3.29.905 243.965 243.965 36.012.402 3.3.29.905 3.3.29.90	1,030 4 932,373	542,078	7 300,153	384 795	2 403 461	80 347	430,949	5,436	14,557
00000 485.118 6.929.095 3.0000 485.118 6.929.095 3.0000 4.93.93 5.861.837 3.29.804 4.526.496 39.012.102 3.0000 4.526.496 39.012.102 3.0000 3.0000 3.0000 4.0000 4.94.16 6.977.33 6.97 5.0000 4.94.16 6.977.33 6.97 5.0000 4.94.16 6.977.33 6.97 5.0000 4.94.16 6.977.23 6.97.000 4.94.16 6.977.23 6.97.000 4.94.16 6.977.23 6.97.000 4.94.16 6.977.23 6.97.000 4.94.16 6.977.23 6.97.000 4.94.16 6.977.23 6.97.000 4.97.	5,654 3,044,351	365,281	7,269,877	201 948	1,523,384	34 253	319,193	4,930	14.985
00,000 193,363 5,861,837 4,140 2,413,653 2,413,653 2,413,653 2,413,653 2,413,653 2,413,653 2,413,653 2,413,653 2,413,653 2,413,713,713,713,713,713,713,713,713,713,7	17 580 2.605,174	626,510	24.053,878	264,736	3 489,417	56,750	826,476	7,474	34,877
00,000 43,140 2,413,653 3.000 445,140 2,413,653 3.000 445,26,498 38,012,162 3.000 445,26,498 38,012,162 3.000 327,657 1,128,163 3.000 334,566 1,138,163 3.000 334,649 3,327,984 3,327,984 3,327,984 3,327,984 3,300 193,126 6,917,273 3,000 193,126 6,	81 858 1,003 283	341,733	34,536,339	138 232	3 953,071	31,742	1,131,907	4,346	51,248
come 1,273 3,329,804 3,012,182 3,1728,904 1,1273 779,461 1,132 9,012,182 9,0	17,958 345 751	81,072	19,658,208	28,027	2 084 764	8,368	547,606	1,155	18,367
come 1,273 79,461 36,012,182 3, 1,1,142 11,142 374,707 12,289,69 12,139,193 11,139,193	9,138 295,644	43,611	49,193,116	14,051	4,820,399	5,235	1,826,043	1,036	223,688
1,173 79.461 11,142 115.835 10,000 132,739 134.805 132,739 1,136.193 20,000 324,263 1,428.365 00,000 301,877 1,338.897 10,000 870,800 5,537,552 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994 10,000 394,649 3,327,994	4,974 20,284,043	3,128,513	151,320,566	1,711,614	21,991,658	409,375	5,873,603	39,718	412,926
111.42 15.835 11.86.935 11	824 68.407	941	309,131	2 027	1,018,274	227	13,333	43	23,572
132.739 374.707 374.707 344.506 1,136.193 324.283 1548.271 339.887 592.121 2.283.466 499.361 2.440.286 870.800 5.537.592 494.716 5.847.865 4310.328 5847.855 4410.94 2.4411.94	-2,655	26,444	32.118	•3,769	*7,319	•13 229	-12,638		,
344.506 1,136.193 327.867 1,428.385 34.289 1,448.385 34.289 24.59	46,850 194,994	40,773	140,325	19.313	163,906	22,300	57,749	*1,115	*87
334,283 1,548,271 2 394,283 1,548,271 2 862,121 2,283,456 4 489,381 2,480,286 5 870,800 5,537,562 1,0 394,649 3,327,584 5 484,716 6,917,273 3 193,28 5,847,855 4	147,116 545,664	91,185	446,485	55,169	244,358	37 644	117,136	*259	*275
334,283 1,548,271 2 301,877 1,338,887 2 862,121 2,283,456 4 489,381 2,440,286 5 870,800 5,537,552 1,0 394,649 3,327,584 5 193,28 5,847,855 4 43,776 4	209,859 796,733	137,749	739,076	57,857	250,437	8,426	31,817	*2.017	*13,207
301,877 1,338,687 2,83,456 499,331 2,440,286 10,600 5,337,552 1,039,475 6,917,273 3 193,26 5,847,855 43,044 55,447,045 5,447,047,047 5,4	1,025,955	124,581	834,505	75,274	345,072	22,543	129 203		٠
862.121 2.283.456 5.6 49.981 2.440.286 5.5 7.552 1.0 394.649 3.327.552 1.0 484.716 6.917.273 3.9 1.28 5.847.855 4.3 1.0 4.3 1.	1,023,090	140,992	1,198,739	94 700	722,653	15,297	83,619	*5 629	*3,546
499,391 2,440,286 9 9 97,080 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	2,238,397	308,711	3.214,317	189,225	1,032,583	32,962	223,221	*328	*287
870,800 5,537,552 1,0 394,649 3,327,994 5 484,716 6,97,273 3 133,28 5,847,855 43,046 5 43,084 541,045 43,044	1,234 2,279,869	262,537	2,656,035	192,312	708,992	41,388	151.878	*6 152	*20,120
394,649 3,327,984 484,716 193,126 193,126 3,47,855 43,084 2,40,145	4.857,171	538,594	7,202,293	378,382	2,219,025	80,157	430 498	5,432	14,552
484,716 6.917,273 3 193 126 5.847 855 43 184 2.410 195	4,528 3,028,832	363,626	7 161,640	199,884	1,438,810	33,612	314 164	4.924	14.071
193 126 5,847 855	396,586 2,592,106	626,214	24,042.804	263,942	3,349,149	56,333	808,480	7,308	34 615
43.084 2.410.195	81,675 994 664	341,530	34,519,991	137,842	3.815,772	31,678	1,128,379	4 334	49,293
	17,917 342,831	81,037	19,650,895	27.922	1,967,652	8,350	546,147	1 144	16,189
\$1,000,000 or more 24 945 3,326,259 9,1*	9,119 290,582	43,599	49.172,212	13,997	4 707,656	5,230	1,825,340	1,032	223,113
Nontaxable returns, total 900,925 3,737,513 723,77	5,498,623	362,707	2,956,048	386,728	17,899,111	53,881	218,031	4,735	185,474

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Sign of supplication of the control of the			(און וואַמובס מב בסוווומבס מרכיבים בין מתולונים בין מתולונים מבין מתולונים בין מתולונים בין מתולונים בין מתולונים בין מתולונים לי							40.0			
			Ĭ.	arm		Unemp	loyment		Social secu	ity benefits		Foreign	earned
	Size of adjusted	Net	income	ž	t loss	edwoo	nsation	To	tal	In adjusted gr	ross income	income e	clusion
Part	grass income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,		(81)	(82)	(83)	(84)	(88)	(86)	(87)	(88)	(88)	(06)	(91)	(92)
11,125 11,125 12,1	All returns, total	757,742	8,396,624	1,484,582	15,774,725	8,530,794	20,285,055	10,040,115	112,332,115	5.891,912	38,639,292	257,240	11,096,943
1,12,200 1,10,200 1,10,400	No adjusted gross income	20,017	205,380	125,777	3,221,652	23,669	75.731	90.471	864 265	1.923	6,732	59 515	1 838 733
1,0,2,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,	\$1 under \$5,000	31,205	49,181	64,097	507,271	389,134	589,363	596.915	5.087 017	5.857	15,337	58,095	2.239.096
1,0,2,0,0,0,0,0,0,2,4,0,1,1,1,4,1,4,1,4,1,4,1,4,1,4,1,4,1,4	\$5,000 under \$10,000	80,828	321,328	101,345	560,591	1,045,304	2,006.870	1 049.363	10,215,203	16,888	71.290	9,425	487,953
7.9.7.9.0 509.64.4 110.41.6 902.67.4 1,000.277 2,02.40.9 695.16 11,02.23.4 101.200 247.30.5 240.77.6 247.30.6	\$10,000 under \$15,000	102,308	633,312	161,946	1,290,660	1,221,748	2,719 231	1 134,281	12,598,760	39.872	155,215	17,013	691 963
1,0,10,10,10,10,10,10,10,10,10,10,10,10,	\$15,000 under \$20,000	78,730	630,564	110,419	962,674	1,030,227	2,362,489	985 116	11,052,334	101,290	241,385	24.077	631,040
70.189 950.288 97,022 68,99.11 77,129 162,028 77,129 162,028 77,129 162,028 77,129 7	\$20,000 under \$25,000	58,845	506,612	111,145	708,557	841,515	1 978,095	829.438	9.833,576	479,080	726,743	8,736	510.398
10,045 0,7355 1,7597 1,499.455 1,111,177 2,509.879 1,204.746 1,357.262 1,258.000 2,771.029 1,475.32 1,457.02 1,204.744 1,5	\$25,000 under \$30,000	70,189	594,368	97,032	888,911	721,999	1,828,984	762 129	8,440,258	661,338	1,260,354	7.306	469 240
1,000,000,000,000,000,000,000,000,000,0	\$30,000 under \$40,000	79,438	977,355	176,970	1 499,455	1,111,717	2,898,839	1 264 746	13,832,562	1,258 009	4,711,838	7,576	420 175
0.0.174 1.227.239 1.66.997 1.682.089 98.255.0 1.16.202.556 1.16.522.556 1.16.522.556 1.16.522.556 1.16.540 1.70.14	\$40,000 under \$50,000	70,335	800,994	179,091	1,475,392	843,557	2,246,424	938 890	9 893,984	938,890	6.023.163	14 800	566 024
D 25 96 96 623 794 679 474 223 222 601 780 518 284 7 103 480 518 284 7 103 480 6 11 86 11 186	\$50,000 under \$75,000	94 274	1.527,239	196,997	1,692,999	962,558	2 612,263	1 316,543	15 202 556	1,316,543	12 444 992	17.014	861 339
0.0. 955 980 66,171 1,016,400 105,573 327,548 411181 5,848 750 411181 4,690,935 15,467 757 7572 10. 0.0 8,778 2,944 1,1432 2,5344 2,734,44 775 2,726 3,548 1,1686 1,686,337 1,575 3,548 1,7866,35 1,718 1,575 1,575 1,575 3,548 1,7866,35 1,787 1,575 1,575 1,788 3,578 1,575 1,575 3,548 2,773 3,547 3,578 3,647 2,548 3,748 3,748 3,548 3,548 3,748 3,748 3,548 3,548 3,748 3,548 3,548 3,548 3,578 3,640 3,548 3,748	\$75,000 under \$100.000.	25,956	623 794	63,795	629,474	223,222	601,780	518,284	7.034 650	518.284	5,963 645	8.765	542,544
0. 8178 379,441 21,412 658,418 9572 35,808 111,886 118,886 118,886 118,886 118,886 118,886 118,886 118,886 118,886 118,838 1215 1215 000 1519 101,422 3274 3279,444 775 2728 8132 364,388 364,388 1215 1215 1215 6 386 7221,874 1,080,227 10,346,070 6,280,889 16,913,385 8,282,302 94,047,835 5778,366 1215 1215 0 390 1,221,874 1,089 7,24,889 7,24,889 7,24,889 7,24,889 7,24,889 7,24,889 7,24,889 7,24,889 7,24,889 7,24,889 7,24,889 7,24,486 8,04,747 8,04,748 8,04,747 8,04,748 8,04,748 8,04,747 8,04,878 8,04,748 8,04,748 8,04,748 8,04,748 8,04,748 8,04,748 8,04,748 8,04,748 8,04,748 8,04,748 8,04,048 7,14,048 8,04,748	\$100,000 under \$200,000	35,100	955,980	66,171	1,016,400	105,573	327,548	411 181	5.848,750	411,181	4,960,935	15 467	1 133,501
00. 1519 101,432 5,374 279,404 775 2,726 0.944 20,444 20,944 176,652 99,21 176,652 99,21 176,652 99,21 176,652 99,21 149,638 1215 644 e 365,488 7,221,674 1,004,272 10,346,776 6,222,202 94,447,835 5,778,366 140,637 140,638 10,791 17,601<	\$200,000 under \$500,000.	8.178	379,441	21,412	658,418	9,572	35,898	111,886	1.896.939	111,886	1,608,327	7,572	560,962
664 301 322.667 225 813 9921 176.952 9921 176.952 9921 176.952 9921 176.953 664<	\$500,000 under \$1,000,000.	1,519	101,432	5,374	279,404	775	2,726	20 949	354,309	20,949	299.698	1215	94.891
66 7221,674 1,080,0227 10,348,070 6,220,230 34,47 2,717 68 7,783,66 107,901 10	\$1,000,000 or more	819	89,644	3,010	382,867	225	813	9 921	176 952	9,921	149,638	664	49 085
1,088	axable returns, total	561,488	7,221,874	1,090,227	10,348,070	6.282,859	15,913,355	8,292,302	94,047,835	5,778,366	38,126,120	107,901	5,458,371
1,089 -431 -3,835 -24,889 -16,450 35,447 229,188 -4,920 -115,203 -16,450 35,447 229,188 -4,920 -115,203 115,220 327,573 665,472 467,466 4,016,378 -4,920 115,003 4,008 45,008 394,008 341,008 72,4167 1,407,886 863,937 4,489,71 680,303 19,509	No adjusted gross income	358	30,712	297	46.276	*45	•250	348	2,717	69.	*581	,	٠
29,380 115,220 327,533 695,472 45,486 4,016,379 -4,920 116,683 -4,089 45,006 306,336 74,932 66,573 613,774 1,512,212 803,644 8,290,653 34,600 150,059 17,774 52,046 34,006 34,006 72,144 1,512,12 803,614 8,290,653 34,600 150,059 17,774 67,733 57,046 72,144 1,420,386 77,444 1,723,345 800,125 84,874 1,225,224 1,595,74 1,572,12 1,606,374 1,522,224 1,595,74 1,572,12 1,606,374 1,522,234 1,595,74 1,572,124 1,506,474 1,522,324 1,596,74 1,506,74 1,522,524 1,507,74 1,507,74 1,506,74	\$1 under \$5,000	•1,089	*431	*3,635	*24,889	•24.806	*16,450	35 447	229 186			*323	•12 902
45,008 306,336 74,392 64,265 61,374 1,512,12 803,844 8,290,653 34,960 150,059 27,17 77 50,086 40,004 79,166 605,533 641,390 1,497,868 893,974 9,952,320 84,674 181,513 19,587 50,086 40,043 102,114 604,989 724,167 1,723,345 800,125 9,469,735 459,771 609,302 5,274 70,137 791,65 97,078 1,480,884 1,100,365 2,2808,800 1,246,932 8,483,74 1,225,221 6076 6076 70,137 797,106 1,480,884 1,700,485 840,987 2,2808,800 1,246,332 8,483,74 1,225,221 6076 84,143 1,520,116 19,523 1,480,884 1,000,831 1,000,831 1,006,826 1,150,831 1,174,430 1,150,831 1,174,430 1,150,832 1,140,808 1,174,430 1,160,831 1,116,85 1,160,831 1,174,430 1,160,831 1,174,780 1,140,808	\$5,000 under \$10,000	29,350	129,613	27,039	115,220	327,573	695,472	457 466	4.016,379	•4,920	*18,663	•4,069	*144,076
\$2,049 341,005 79,168 605,533 641,300 1,487,868 889,974 9952,200 84,874 1951,373 19587 1	\$10,000 under \$15,000	45,008	306,358	74,392	542,659	613,774	1,512,212	803,644	8,290,653	34 960	150,059	*2.717	*173,667
50.886 408.043 102.114 609.989 724.167 1,723.345 600.125 9.488.135 458.771 690.302 5274 67.753 57.262 94.087 879.935 710.429 1,784.823 749.545 8,298.567 648.54 1,225.521 6076 676 70.137 70.137 175.995 1,480.884 1,100.365 2,886.600 12.480.32 1,386.081 1,22.284 4,599.82 1,480.884 84.143 1,520,116 195.253 1,480.884 1,200.826 1,590.708 1,510.882 1,450.88 1,450.8 0. 25,938 1,520.116 1,952.23 1,240.934 2,237.036 515.877 1,506.826 1,450.88 1,711.4 4,954.88 1,711.4 4,954.88 1,711.4 4,954.88 1,711.4 4,954.88 1,111.4 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 1,714.3 <	\$15,000 under \$20,000	52,049	341,008	79,168	605,533	641,390	1,497,868	893,974	9,952,320	84 874	181,513	19 587	441,104
67.753 57.262 94.067 879.935 710.429 1.784.623 749.545 8.299.567 64.8754 1.225.521 6.076 79.165 970.778 175.995 1.480.884 1.100.365 2.866.600 1.249.032 1.386.0911 1.242.284 4.699.602 1.560.901 1.242.284 4.699.602 1.560.901 1.242.284 4.699.602 1.560.901 1.242.284 4.699.602 1.560.901 1.242.284 4.699.602 1.560.901 1.242.284 1.450.001 1.450.001 1.450.001 1.450.001 1.450.001 1.450.001 1.246.284 1.750.44 1.560.001 1.750.44 1.250.640 1.750.44 <td>\$20,000 under \$25,000</td> <td>50,898</td> <td>408,043</td> <td>102.114</td> <td>604,989</td> <td>724,167</td> <td>1,723,345</td> <td>800,125</td> <td>9,469,135</td> <td>459,771</td> <td>690,302</td> <td>•5 274</td> <td>*332,187</td>	\$20,000 under \$25,000	50,898	408,043	102.114	604,989	724,167	1,723,345	800,125	9,469,135	459,771	690,302	•5 274	*332,187
79,165 970,178 175,986 1,480,884 1,100,365 2,866,600 1240,932 1,340,294 4,630,862 5,662 5,602	\$25,000 under \$30,000	67,753	572,626	94,067	879,935	710,429	1,784,623	749 545	8,299,567	648,754	1,225,521	6,076	368,562
70,137 797,130 178,676 1,452,045 840,987 2,237,005 927,026 9,73,310 927,026 1,566,268 1,566,	\$30,000 under \$40,000	79,165	970,178	175,995	1,480,894	1,100,365	2.868,600	1 249 032	13,690,911	1,242,294	4,639,962	5 662	284 915
94.143 1,520,116 195,253 1,649,871 962,515 2,611,769 1,306,626 1,506,7187 1,306,626 1,506,7187 1,7014	\$40,000 under \$50,000	70,137	797,130	178,678	1,452,045	840,997	2,237,005	927.026	9,731,310	927,026	5,918,292	14 500	545,050
25,938 619,389 63,775 624,943 223,220 601,789 515,877 7,002,923 515,877 5,936,887 8116 16,143 1,543 11 0 8,169 35,926 66,074 1,008,313 103,017 324,589 410,714 5,841,887 410,714 4,954,888 15,143 1 0 8,169 379,296 21,377 654,279 9,564 35,875 111,665 1,1656 1,605,605 7,545 1,212 000 1,518 101,422 5,359 277,330 773 2,715 20,912 353,708 20,912 2,891,93 1,212 817 89,226 3,004 380,684 22,715 9,901 1,747,813 18,284,289 1,334,7 149,315 663 198,264 1,174,750 384,355 5,426,655 2,247,305 1,747,813 18,284,289 113,347 141,338 5,1428,388 8,143,41	\$50,000 under \$75,000	94.143	1,520,116	195,253	1.649.871	962,515	2 611,769	1,306,626	15,097,187	1.306,626	12,355,540	17,014	861,339
0. 8.169 955226 66.074 1,008.313 103,017 324,589 410,714 5,841,877 410,714 4,954,888 15,143 11 0. 8.169 379,296 21,377 654,279 9,564 35,875 111,665 1,695,691 11,665 7,545 11,005,605 7,545 100, 15,18 101,422 5,359 277,330 773 2,715 2,081 353,708 20,912 299,193 1,212 12,284,184 11,147,50 39,435 5,426,655 2,247,835 4,371,700 1,747,813 18,284,280 113,547 513,172 149,338 5.	\$75,000 under \$100,000	25,938	619,389	63,775	624,943	223,220	601,769	515.877	7,002,923	515,877	5,936,687	8 116	486,366
0 8.169 379,296 21,377 654,279 9,564 35,875 111,665 1,693,691 111,665 7,545 7545 7545 7545 7545 7545 7545 75	\$100,000 under \$200,000.	35,095	955,926	66,074	1,008,313	103,017	324,589	410,714	5,841,587	410,714	4,954,888	15,143	1 105,394
000 1,518 101,422 5,359 277,530 773 2,715 20,912 363,708 20,912 298,193 1,212 817 89,526 3,004 390,684 225 813 9,901 176,571 9,901 146,315 663 198,264,35 3,043,55 5,426,665 2,247,835 4,377,700 1,747,813 18,284,280 113,847 513,172 148,338 5,	\$200,000 under \$500,000	8,169	379,296	21,377	654.279	9,564	35,875	111 665	1,893,681	111,665	1,605,605	7,545	559,110
817 88.626 3.004 380.694 225 813 9.901 176.571 9.901 148.315 663 663 196.247,395 4.371,700 1,747,813 18,284.280 113.547 513.172 149.338	\$500,000 under \$1,000,000	1,518	101,422	5,359	277,530	773	2,715	20,912	353,708	20,912	299,193	1,212	94,616
196.254 1,174,750 394,355 5,428,665 2,247,336 4,371,700 1,747,813 16,264,280 113,547 513,172 149,338	\$1,000,000 or more	817	89,626	3,004	380,694	225	813	9,901	176.571	9,901	149,315	663	49,083
	Vontaxable returns, total	196,254	1,174,750	394,355	5,426,655	2,247,935	4,371,700	1,747,813	18,284,280	113,547	513,172	149,338	5,638,572

Table 1.4.-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

			Other Income						Statutory adjustments	dustments		
					Net op	Net operating			To Common	Carrie Carrie		
Size of adjusted	Net	Net income	Ne	Net loss	ō	ioss	To	Total	Primary IRA	Primary IRA payments	Secondary IRA payments	A payments
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(63)	(94)	(36)	(96)	(97)	(86)	(66)	(100)	(101)	(102)	(103)	(104)
All returns, total	5,281,439	24,211,731	172,309	2,296,517	431,277	47,045,252	17,859,335	39,103,321	3,902,183	5,974,238	1,707,973	2,414,533
No adjusted gross income	52,690	739,877	12,262	694,678	261,525	43,562,033	179 235	250,612	14,040	19,054	7,742	12,811
\$1 under \$5,000	389,492	473,624	-3,095	*62,052	32,279	314,224	1,051,440	443,985	108,713	157,343	4,310	2,230
\$5,000 under \$10,000.	353.926	932,992	9,058	105,118	35,718	339,215	1,589,943	1,084,010	162.269	257,331	5,476	8,063
\$10,000 under \$15,000	356,759	617,219	14,755	147,272	28,066	235,668	1 614 939	1,526,830	214,673	359 480	50,687	79,159
\$15,000 under \$20,000	318,980	748.108	10,988	116,669	19,761	284,439	1 435,406	1,844,272	332,855	513,524	89,039	125,206
\$20,000 under \$25,000	345,300	1,082,846	•11,950	*90,637	11,610	164,357	1 378,041	2,058,141	464,103	710,171	135,653	184,930
\$25,000 under \$30,000	314,208	. 805,752	9,783	27,962	7,702	67,523	1.351 469	1,993,493	478,561	668,376	136,280	189,562
\$30,000 under \$40,000	607.924	1,416,606	10,666	96,794	6,465	126,997	2,277 408	4,042,349	753,367	1,098 280	336,437	489,632
\$40,000 under \$50,000	548.785	1,377,641	18,951	97.276	6,516	175,645	1 707,554	2,884,128	497,311	564,843	314,185	316,649
\$50,000 under \$75 000	896,218	2,844,344	19,757	126.272	10,345	283,417	2 444 575	5,748 418	394,614	703 030	263 150	399,736
\$75,000 under \$100,000.	446,898	1,907,086	17,272	63,502	2,408	172,445	1 127 030	3,866,506	203,210	388,110	140,046	234,198
\$100,000 under \$200,000	443,000	3,831,610	21,913	273,327	4,398	319,679	1 145.477	6.931,106	185,248	354 402	149,672	251 982
\$200,000 under \$500,000	151,663	3,150,322	8.845	185,311	2,863	281,663	437 807	4,811 476	76,180	147.795	62,366	99,779
\$500,000 under \$1,000,000	36,161	1,677,039	1,887	76,069	976	229.286	78 606	1 010,379	11,841	22.586	9,087	14,667
\$1,000,000 or more	21 436	2,606,664	1,130	133,578	646	488,663	40 407	607,618	5,196	9,912	3.844	5,929
axable returns, total	4,530,055	21,582,195	141,709	1,363,103	80,500	8,215,797	14,136,661	36,107,226	3,643,545	5,605,400	1,627,130	2,303,786
No adjusted gross income	1 376	73,425	37	5,052	3,489	5,806,089	1 490	10 750	75	139	38	37
\$1 under \$5.000	172,933	162,906	-323	*25,903	*436	*44,865	97 279	59,304	35,080	50.923		
\$5,000 under \$10,000	144 885	321,234	*2,082	*10,892	6,157	49,974	487 759	384 109	108 192	178,188	ů	9.
\$10,000 under \$15,000	209 604	301,474	•10,766	-58,152	10,879	34,362	845 774	884,693	174,577	299,788	26,342	41,861
\$15,000 under \$20,000	250,385	523,054	•7,739	*105,806	11,735	185,699	957 132	1,265,546	287,609	455 513	68,380	96,531
\$20,000 under \$25,000	311 447	936,556	*10,754	*89,142	8,947	142,465	1 216 589	1,854,686	441,763	680.001	122,803	168,905
\$25,000 under \$30,000	307 225	745,124	9,780	27.824	*5.669	*7,853	1 314 543	1 914 621	472.461	657 570	133,427	186,431
\$30,000 under \$40,000	600.732	1,358,741	10,621	96,175	5,799	96,417	2 251 403	3,955 161	751,471	1,094,583	334,556	487.671
\$40,000 under \$50,000	544 831	1,305,697	18,905	95,658	6,306	155.650	1 703 255	2,868 676	496,860	564.507	313,727	318,393
\$50,000 under \$75,000	894 267	2,772,849	19,694	121,548	10,222	270,947	2 437 191	5.701,659	393,881	701,568	262,907	399,515
\$75,000 under \$100,000.	444 152	1.905,201	17,270	63,040	2.238	156,132	1 125 805	3,854 763	203,192	388.074	140,030	234,168
\$100,000 under \$200,000.	439 270	3,801,869	21,909	273,295	4,272	294,053	1 142 112	6,929,183	185,214	354 342	149 652	251,950
\$200,000 under \$500,000	151 434	3,130.851	8,825	183,730	2,766	267,542	437 414	4.807,875	76,137	147 715	62,336	99,726
\$500,000 under \$1,000,000	36 107	1,668,295	1,878	74 677	954	223,688	78 540	1,009,191	11,836	22,576	9.085	14,663
\$1,000,000 or more	21.408	2,574,918	1,128	132,207	629	480,059	40,373	807,010	5,196	9,912	3,844	5,929
Vontaxable returns, total	751,384	2,629,536	30,600	933,414	350,777	38,829,455	3,722,674	2,996,094	258,638	368,838	80,844	110,747

Table 1.4--All Returns; Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

Participa Part															
Number of Amount Numb	Size of adjusted gross income	Moving e	xpense	Deduc self-empl	stion for oyment tax	Paym	ents to a gh plan	Forfeited	interest	Alim	yuou	Self-employ insurance	red health deduction	adjus	Other adjustments
1,125 1		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
1,100 1,10		returns		returns		returns		returns		returns		returns		returns	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
1,10,000 1,10,000	returns, total	799,227	1,548,545	12,734,753	13,104,801	995,844	8,194,688	636,445	137,032	000,669	5,513,611	1,483,167	1,183,635	125,020	981,245
1,1,4,40 1,1,1,40 1,1,1,40 1,1,1,40 1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	o adjusted gross income	5 414	17,071	143,200	103,141	1,793	4,493	11 922	2,947	6,762	65 450	17 593	12.521	1,443	12,366
1,1,5,5,7,	under \$5,000	*8,303	•13,089	909,347	195,205	*3,284	*1,109	44,898	5.067	9 343	49,687	46,647	20.248	11,0,11	.00
92.144 67.416 1.286.424 7.42,684 7.42,684 7.92,644 2.92,434 63.956 7.156 7.156 7.22,232 6.008 7.22,634 7.22,634 7.22,634 7.22,634 7.22,634 7.22,632 7.22,632 7.22,634 7.22,634 7.22,634 7.22,634 7.22,634 7.22,632 7.22,632 7.22,632 7.22,634 7.22,632 8.22,644 7.22,632 8.22,644 7.22,632 8.22,644 7.22,632 8.22,644 7.22,632 8.22,644 7.22,632 8.22,644 7.22,632 8.22,644 7.22,632 8.22,644 7.22,632 8.22,644 7.22,632 8.22,632<	5,000 under \$10,000	24,593	29,467	1,359,244	585,617	.5 265	*6,314	69 302	10,684	24 507	103.178	62.726	29,289	*7,254	*54 068
77.50. 60.00 17.23.21 77.36.61 70.84.61 9.487 9.20.77 150.946 9.67.77 52.866 17.23.22 9.487 9.20.77 150.946 9.47.7 <	0,000 under \$15,000	52,114	67,416	1,288 424	740,688	11,487	29,741	88.356	22,839	31 581	155.722	118,382	64,008	*2,549	777.70
175.507 686.027 687.922 673.737 268.633 68.0499 64.4289 9.467 30.122 200.013 98.622 57.745 7.744 7.744 7.744 7.244 7	5,000 under \$20,000	37,205	63,050	1,023,231	743,681	20,854	50,940	58,565	10,157	32,077	193 948	95.747	54.288	*14 648	*89,478
117,441 219,233 1397,533 1787,493 278,684 75,285 65,544 11,184 39,466 250,005 91,405 17,201 91,401 17,201 91,401 10,823 1,201,416 91,201,53 1,201,64 91,201,64	20,000 under \$25,000	75,507	86,027	871,932	673.737	26,853	68,059	44.289	9 487	30,122	206 013	88,562	57.415	*7.573	*42 543
117.491 219.233 1.387.953 1.287.459 80.0377 223.022 55.644 13.29 80.466 46.166 4	25,000 under \$30,000	49,039	79,571	823,183	678,439	27,688	75,283	65,774	11,184	39,466	230,095	91,406	52,772	*1 244	177.11
18777 153.040 1,084.337 1,108.226 69.236 249,342 53,801 1,056.8 590,977 1,904.8 1,90	10,000 under \$40,000	117,491	219,233	1,397,953	1,281,489	80,677	223,032	55,644	13,229	89 496	456 699	169 443	121,500	17,987	135 836
	0,000 under \$50,000	81,757	153,040	1,064,337	1,108 226	69 236	249,342	53,801	10 058	59,015	267,066	120,116	90,938	18,108	119 384
0.0 6.2,814 188.832 892.842 1.50.8897 150.899 957.907 71.446 71.74 71.446 71.	i0,000 under \$75,000	187,317	347,338	1,744,163	2 185,561	184 459	824 465	71,558	15 958	146,156	2200.977	198,215	156,492	25,333	214 862
0 0.2614 108032 882.423 2.020377 258.787 2.795.600 27317 11458 70.689 955.597 192.289 213.985 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	5,000 under \$100,000	81,810	199,487	802.812	1,308,597	150,898	972,907	36.510	10,743	57 145	595,652	126,987	115,787	15,650	40,770
0 14460 17,347 337,458 1,076,810 128,087 2,334,088 6,765 2,435 32,633 838,06 111,276 145,686 2,300 10,933 6,922 2,56133 18,613 409,199 1127 388 6,274 2,5544 2,942 11,381,444 988,756 8,101,792 5,220,74 118,756 592,971 5,246,76 1,340,196 11,381,444 988,756 8,101,792 5,249 11,281,444 988,756 11,281,444 988,756 11,1281,445 988,756 11,1281,445 988,756 11,1281,445 988,756 11,1281,445 988,756 11,1281,445 988,756 11,1281,445 988,756 11,1281,445 988,756 11,1281,445 988,756 11,1281,445 988,756 11,1281,445 988,756 11,1281,445 989,7	00,000 under \$200,000	62,614	188,832	882.423	2,020,377	259,787	2,795,600	27.317	11 456	70 689	955,597	198,289	213,985	8.845	134,530
1,300 1,930 1,933 5,9622 2,36133 16,613 409,199 1127 3,88 6,274 2,59531 2,3809 30,884 1,44,666 1,44,0196 9,389,226 11,381,454 9,88,756 8,101,792 5,22,074 118,726 5,29,71 5,214,678 1,249,675 1,036,224 1,03	000,000 under \$500,000	14,460	71,347	337,463	1,076,810	128,067	2,334,068	6,765	2 435	32,633	833 806	111,276	145,666	2,459	89 460
304 2.644 29.420 187.088 6.883 169.138 617 402 37.35 24.0191 13.970 18.033 10 11 12.486 11.281.454 968.766 8.101,792 52.074 118.728 59.2971 5.214.678 1.249.675 1.036.234 106 11 11 12.48 4.783 2.88 611 40 35 69 2.811 2.449.75 1.046.75 12.083 11.0812 3.55.48 11.284 4.786 9.446 17.614 7.248 7.944 1.7771 4.548 1.937 2.945 1.937 2.945 1.937 2.948 2.841 1.7731 6.706 2.848 1.788 2.848 8.945 3.944 1.7814 7.248 8.945 3.944 1.7814 7.548 1.987 3.944 1.7814 1.7814 1.7814 1.7814 1.7814 1.7814 1.7814 1.7814 1.7814 1.7814 1.7814 1.7814 1.984 1.984 <th< td=""><td>00,000,000 under \$1,000,000</td><td>1,300</td><td>10,933</td><td>59,622</td><td>236 133</td><td>18,613</td><td>409,199</td><td>1 127</td><td>388</td><td>6,274</td><td>259 531</td><td>23,809</td><td>30,694</td><td>633</td><td>26,248</td></th<>	00,000,000 under \$1,000,000	1,300	10,933	59,622	236 133	18,613	409,199	1 127	388	6,274	259 531	23,809	30,694	633	26,248
744.566 1,440,196 9,389,228 11,381,454 968,766 8,101,792 522,074 118,726 592,971 5,214,678 1,249,675 1,006,522 1,006,202 1,006,2	,000,000 or more	304	2,644	29,420	167,098	6,883	150,138	617	402	3,735	240,191	13,970	18,033	280	12 142
11 11 11 12 1246 4.783 128 811 40 35 59 2811 294 245 2	able returns, total	744,586	1,440,196	9,389,228	11,381,454	968,756	8,101,792	522,074	118,726	592,971	5,214,678	1,249,675	1,036,524	106,151	854.695
11,266 10,612 355,545 142,506 11,131 11,137 20,797 20,797 20,914 11,131 11,131 11,137 20,797 20,797 20,914 11,131 11,131 11,131 11,131 20,797 20,914 11,131 20,909 20,909	adjusted gross income	-11	*13	1 246	4.783	28	611	40	35	59	2 811	294	245	5.	*2.077
11,2683 11,0812 35,5545 14,2506 11,131 11,357 29,797 2,914 19,377 26,424 11,7871 6,706 2,8633 2,9033 11,7871 2,914 11,731 2,914 2,914 11,7871 2,914	under \$5,000	•		45,741	5,873	*1,273	*15	*16,415	*2 468		•	-42	*25	•	
40 114 47,584 575 628 311346 9,446 17,614 75,487 19377 26 642 117870 64 746 28 683 73 622 117,234 19377 19377 196746 28 683 73 622 117,234 117,24 117,2	,000 under \$10,000	•12,663	*10,812	355,545	142,506	*1,131	*1,357	29,797	2,915	*5.914	-30 477	17,731	6,706	*2,402	*11,143
10,003 51,531 585,200 397,228 11,128 24,255 45,868 8945 30,632 180,915 53,191 23,099 77 68,620 77,335 74,2670 589,211 23,701 58,724 41,917 9,424 26,991 194,370 74,643 45,837 76 74,044 66,430 790,583 638,400 26,560 73,591 61,487 11,002 39,137 225,559 85,489 47,427 71 117,383 218,046 1,376,229 1,246,210 79,585 217,912 53,413 131,49 88,245 422,349 118,356 893,55 18 18,316 1,327,319 1,737,831 2,171,299 183,259 803,350 10,005 15,966 14,992 893,63 119,258 118,569 18,810 199,487 801,622 1,304,600 1,208 2,393,73 18,606 1,445 2,465 2,465 2,465 2,465 2,465 2,465 2,465 18,810 19,823 10,811 1,311 1,211 1,	0,000 under \$15,000	40 114	47,554	575 626	311,946	9,446	17,614	75,487	19,377	26,642	117 870	64 746	28,683		
68 8 2 7 7 3 3 5 7 4 2 6 7 9 5 8 9 2 1 2 3 7 0 1 5 8 7 2 4 4 1 9 7 1 10 0 2 9 1 7 9 6 4 5 8 7 7 9 9 9 1 1 1 2 2 5 6 9 1 1 1 2 2 5 6 9 1 1 1 2 2 5 6 9 1 1 1 2 2 5 6 9 1 1 1 2 2 5 9 1 1 1 2 2 2 5 9 1 1 1 2 2 5 9 1 1 1 2 2 2 5 9 1 1 1 2 2 2 1 1 2 2 2 1 1 2 2 2 2 2 2	5,000 under \$20,000	30,093	51,531	595 200	397,228	11,128	24,255	45,868	8 945	30,632	180,915	53 191	23,099	•7,039	*27 528
47.044 66.430 790.583 68.460 7.8.580 73.581 61.487 110.02 39.137 225.589 85.489 47.427 17.77 117.383 218.046 1.376.229 1.246.210 79.586 277.912 53.402 10.056 422.249 185.893 116.258 17 187.315 3.47.316 1.737.831 2.171.299 183.259 803.350 77.546 15.966 145.992 183.658 195.558 175.289 176.258 <	0,000 under \$25,000	68,820	77,335	742,670	558.211	23,701	58.724	41,917	9,424	26,991	194 370	74 643	45,837	*6.652	*42 121
117.383 218.044 1376.229 1.246.210 79.585 217.912 53.413 13.449 88.245 422.349 163.983 116.528 177.818 18.845 14.7583 14.758	25,000 under \$30,000	47.044	66,430	790,583	638,400	26,560	73,591	61 487	11,002	39,137	225,559	85 489	47,427	•1,244	*1 771
80 669 147,938 1061,675 1,102,091 68,971 247,907 53,800 10,055 59,003 296,464 118356 89,355 18 18 18 1 1737,831 2,171,299 183259 80,0350 71,546 15,996 145,992 80,053 197,289 118,289 18,993 197,249 118,259 18 18,993 197,249 118,259 18 18,993 197,249 118,2	30,000 under \$40 000	117,383	218,046	1.376,229	1,246,210	79,595	217,912	53,413	13 149	88 245	422,349	163 983	116,528	17,661	135,294
167.316 347.319 1.737.831 2.171.299 183.259 803.350 71,546 15.966 145.992 803.053 197.268 197.268 256.259 197.268 197.268 256.259 197.268 197.268 256.259 197.269 19	10,000 under \$50,000	80,659	147,938	1,061,675	1,102,091	68.971	247,907	53,800	10,055	59,003	266 464	118 356	89,355	18 108	119 384
6 6 26 13 188 831 879 10 2 2019 107 259 786 2 7795 70 2 7.312 11.453 70 575 859 346 12.8879 115.650 15 15 10 10 10 10 10 10 10 10 10 10 10 10 10	50,000 under \$75,000	187,315	347,319	1,737,831	2 171.299	183,259	803,350	71,546	15,956	145 992	893,053	197,258	154,856	25,182	214 743
0 62613 188831 879,101 2.019107 259,786 2.795,70 27,312 11,453 70,675 955,213 198,103 213,853 8 8 0 0 14,458 71,331 337,192 10.76116 128,039 2,333,373 6,746 2,427 32,58 831,932 111,199 145,559 2 0 0 0 1299 10,923 59,575 236,033 18,606 409,102 11,126 388 6,256 256,78 23,743 13,963 30,880 30,880 30,880 30,880 11,128 401 3,729 239,743 13,963 18,021 18,0	75,000 under \$100,000	81,810	199,487	801.622	1,304 690	150,351	968,283	36,502	10,732	57 138	595 346	126,879	115,650	15,647	38,334
0 14488 71331 337182 1076116 128 039 2,333373 6,746 2,427 32,658 831 932 111,199 145,559 2 000 1299 10,923 59,575 236,033 18,606 409,102 1,126 388 6,256 256,778 23,798 30,680 304 2,644 29,392 166,960 6,882 150,128 616 401 3,729 239,743 13,963 18,021 64,641 108,349 3,345,526 1,721,346 27,088 92,886 114,371 18,306 46,029 28,892 233,492 147,111 18	100,000 under \$200,000	62,613	188,831	879,101	2,019,107	259,786	2,795,570	27.312	11,453	70,675	955,213	198,103	213,853	8,841	134,518
000 1 299 10 923 59.575 23 69.675 23 69.675 23 78 30 680 30 680 304 2 644 29.392 166.960 6.882 150.128 616 401 3,729 239.743 13.963 18.021 646.41 108.349 3,345.256 1,723.346 27,088 92.886 114.371 18.306 46.029 238.382 233.482 147,111 18	200,000 under \$500,000	14,458	71.331	337.192	1 076.116	128,039	2,333,373	6,746	2 427	32,558	831 932	111,199	145,559	2,457	89,391
304 2.644 29.392 166.960 6.882 150.128 616 401 3.729 239.743 13.963 18.021 18.006 48.029 3.345.526 1.723.346 27.088 92.896 114.371 18.306 48.029 298.992 233.492 147.111	500,000 under \$1 000,000	1,299	10,923	59.575	236,033	18,606	409,102	1,126	388	6,256	258,578	23.798	30,680	633	26.248
54,641 108,349 3,345,626 1,723,346 27,088 92,896 114,371 18,306 46,029 298,932 233,492 147,111	1,000,000 or more	304	2,644	29,392	166,960	6,882	150,128	616	401	3,729	239,743	13,963	18,021	280	12 142
	Nontaxable returns, total	54,641	108,349	3,345,526	1,723,346	27.088	92,896	114,371	18,306	46,029	298.932	233,492	147,111	18,869	126.550

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

	Basic stand	Basic standard deduction	Additional sta	Additional standard deduction	Total itemized deductions	e i o i o i o i o i o i o i o i o i o i	Exem	Exemptions	Taxable	Taxable income	Income tax before credits	efore credits
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total	81,947,182	385,027,102	10,621,983	12,079,287	33,017,754	493,654,068	232,716,395	562,559,033	92,793,239	2,597,980,066	92,701,755	541,571,335
No adjusted gross income							1 715 380	4 184 803	,		6.240	1,650
\$1 under \$5,000	14,427,838	46.799,943	895 758	950 820	196,240	2,016,853	11,559 261	28,246 267	3 913 150	2 141 931	3,829,588	359 408
\$5,000 under \$10,000	13 680,206	60,875,747	2 190 424	2 297 434	549,205	5,162,203	20,300 007	49,656 765	7,218,785	15,216 319	7,206,226	2 340 326
\$10,000 under \$15,000	12,634,321	60,744,002	2.327.161	2.628,039	829,460	8,585,376	24 041 459	58 828 414	10 256,154	47 462 402	10 255,827	7 161,902
\$15,000 under \$20,000	10,116 916	49,533,864	1,569 600	1.864 724	1,293,970	12.856.431	21,850,025	53,456 047	10,575 619	84 014,518	10,575,581	12 683 295
\$20,000 under \$25,000	8,172,745	41,076,127	1,065,735	1,277,562	1 487,243	13,903,818	19 307 682	47,253,823	9,467 125	113,900 469	9,467,127	17 148 267
\$25,000 under \$30,000	6,170 417	31,277,947	577,318	666,845	1 950,600	18,694,278	17 103,737	41,856,223	8 029,160	130 408,566	8,027,110	19 660 830
\$30,000 under \$40,000	7.878 180	42 521,326	746 472	873.387	4 132.198	42.011,705	27 903 103	68 305,351	11 941,880	265 103,003	11,942,142	42 249 096
\$40,000 under \$50,000	4.338.629	24,964,938	482.628	564 627	4.682,078	51,661,186	23 590,042	57 760 229	9 006 243	269.128,233	9,006,244	44 007 441
\$50,000 under \$75,000	3.627.096	21,777,885	521 733	640 802	9,499,506	124 591,733	37 845 656	92 671 243	13,103 782	555 521,635	13,104,267	97 724,674
\$75 000 under \$100 000	620,292	3,766,816	157 723	201 656	4 163,624	70,518,826	14 151 430	34 635 095	4 773 981	300 328 743	4 774,016	61 883 053
\$100,000 under \$200 000	212 909	1,291,950	69.054	90 709	3,191,822	75,094,896	10 060 790	24,019 838	3 399 367	346 313,438	3,399,377	82 963 381
\$200,000 under \$500 000	48,858	288,253	13,870	17 481	841,423	36,315,004	2 660 244	1,684 918	889 150	218 024 338	889,164	65 591 154
\$500 000 under \$1 000,000	13.670	78,088	3,555	4 072	135,571	11,783,234	434 644	13	149 051	88,893 179	149,051	30 528 541
\$1,000,000 or more	5.106	30,217	951	1 130	64.814	20,458,525	192 935	2	69 793	161.523,291	69.795	57 268 317
Taxable returns, total	56,504,625	264,808,948	7,866,508	8,946,104	31,083,491	460,677,845	176,027,964	423,906,633	87,590,032	2,583,209,426	87,607,102	539,340,181
No adjusted gross income		•	,	٠	•		17 900	43,822			6,108	1 636
\$1 under \$5,000	3,805,711	8,356,427	*18 124	17,941	13,390	40,489	19 556	47 913	3816176	2 136.257	3,823,680	358 593
\$5,000 under \$10,000	6 571,144	24,548,541	926.240	889,268	136,264	623 480	4 961 264	12,136 492	6.709 191	14 903,990	6 711,737	2 293 465
\$10,000 under \$15,000	7,913,963	33,093,327	1,759.676	1.890,771	405,594	2,587,127	9 631 887	23 564 192	8,320 628	43,533,294	8,320,628	6.572 236
\$15,000 under \$20,000	7,530,143	34,217,730	1,525,709	1 811 624	848,090	6,301,588	11,734 237	28 699,282	8 377 354	75 847,657	8.377,466	11,457 920
\$20,000 under \$25,000	7.799,025	38,785,597	1,063,500	1,275,859	1,262 015	10 386,923	16,692 236	40,853.336	9 064 293	112,291,042	9 064,293	16 906 898
\$25,000 under \$30,000	6.148,463	31,141,945	577.317	666,844	1,851,757	16,585,295	16.574 184	40,560,542	7 998 868	130.240,943	7,998,868	19,635 682
\$30 000 under \$40,000	7.876,742	42,512.436	746,429	873,323	4,051,349	39 268,221	27,645,005	67,674,053	11 931 146	264 990,393	11,931,408	42 232,190
\$40,000 under \$50,000	4,332,637	24,926,893	482.628	564,627	4 655,595	50,499,678	23 499 516	57,538,445	8 991,387	268 855,976	8.991,387	43,966 522
\$50,000 under \$75,000	3,626,648	21,775,034	521,733	640,802	9.477,029	122,904,077	37,805 850	92,573 875	13,102 111	555 484,637	13,102,598	97 719 016
\$75 000 under \$100 000	619,967	3,764,758	157,723	201,656	4,154,560	69,402,798	14 123,067	34 565.613	4 772 179	300 263,096	4 772,214	61,870 361
\$100 000 under \$200,000	212,583	1 289,882	69,053	90 708	3,187,142	74 309 646	10 038 330	23,965,622	3 398 909	346 268 202	3 398,918	82.952 578
\$200,000 under \$500,000	48,830	288,099	13,868	17 479	840,560	35,994,815	2,657,964	1,683,440	888.982	218 000,993	888.988	65 584,491
\$500,000 under \$1,000,000	13,666	78,069	3,555	4.072	135,404	11,641,484	434 213	4	149 023	88 883,916	149,023	30,525 524
\$1,000,000 or more	5,104	30,210	951	1,130	64.741	20,132,225	192 755	2	69,785	161 509,030	69,786	57,263,068
Nontaxable returns, total	25 442 55R	120 218 153	2755 475	2 122 182	000 700 7							

Estimate should be used with caution due to the small number of sample returns on which it is based
 * Data combined to avoid disclosure of information for specific taxpayers

NOTE Detail may not add to totals because of rounding

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

6 -	Mirrohar	Mumber	100 to 10	Salaries	Salaries and wages	Taxable interest	interest	Tax-exempt interest	ot interest	Dividends	ends	State inco	State income tax refunds
Figure F	Size of adjusted gross income	Jo	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
C11 C12 C13 C13 C13 C13 C14 C13 C14 C13 C14 C14 C15 C14 C14 C15 C14 C14		returns	less deficit	returns		returns		returns		returns		returns	
Septembre (1) Outs (1) 0.02 (1)		(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
0.00 1.14 4.22 5.00 9.17 2.84 1.08 6.65 5.09 9.31 1.12 1.12 1.14 1.25 1.00 2.34 4.89 1.00 6.01 9.30 9.31 1.12 1.14 1.14 1.15 1.00 1.00 1.00 9.30 9.31 9.30 9.31 9.30 9.31 9.31 9.31 9.30 9.31 9.30 9.31 9.30 9.31 9.30 9.31 9.30 9.31 9.30 9.31 9.30 9.31 9.30 9.31 9.30 9.31 9.30 9.31 9.30 9.30 9.31 9.30 9.31 9.30<	All returns, total	90.0	0.17	0.19	0.27	0.42	1,19	1.80	2.28	0.79	1.46	96:0	1 15
0.00 1.42 1.65 1.65 2.97 2.86 4.89 1191 1916 4.00 6.35 14.10 1.15 <t< td=""><td>No adjusted gross income</td><td>2 58</td><td>114</td><td>4 52</td><td>5 03</td><td>317</td><td>2 84</td><td>10.95</td><td>8 85</td><td>5 05</td><td>5 09</td><td>931</td><td>7 43</td></t<>	No adjusted gross income	2 58	114	4 52	5 03	317	2 84	10.95	8 85	5 05	5 09	931	7 43
3 142 145 145 170 181 224 451 1061 2260 358 611 977 11 3 140 140 140 140 146 146 166 146 175	\$1 under \$5,000	1 42	167	1 65	2 0 7	2 56	4 88	11 91	19 16	4 00	635	14 13	22 80
1144 1456 1469 1820 224 454 695 366 365 641 606 7 100 1160 1160 1161 1161 1161 1161 1161 1161 1161 1161 1161 1161 1161 1161 1161 1161 1161 1161 1161 1161 1162 2162 244 576 971 1270 404 779 1666 966 567 568 569 569<	\$5,000 under \$10,000	1 42	1 45	1 70	181	237	4 51	10 91	24 69	3 89	611	9 77	14 74
000 110 110 111 122 224 570 931 2280 786 786 646 00 115 116 120 224 578 578 404 786 596 00 119 120 224 244 578 570 404 786 596 00 119 119 127 126 224 570 127 404 786 596 00 119 119 127 126 126 571 114 702 700 <	\$10,000 under \$15,000	1 44	1 45	1 69	1 80	2 2 4	4 54	8 95	20 62	3 83	6 41	8 06	10 81
000 115 116 122 244 578 987 2202 404 758 987 987 200 175 404 759 981 177 404 759 981 750 404 759 981 981 750 980 981 981 750 980 980 981 750 980 980 981 750 980 980 981 980 <td>\$15 000 under \$20,000</td> <td>1 60</td> <td>1 60</td> <td>181</td> <td>1 92</td> <td>232</td> <td>2 00</td> <td>931</td> <td>22 98</td> <td>3 85</td> <td>7 36</td> <td>6 46</td> <td>8 45</td>	\$15 000 under \$20,000	1 60	1 60	181	1 92	232	2 00	931	22 98	3 85	7 36	6 46	8 45
00 191 191 204 214 251 647 981 1577 422 665 509 00 148 148 148 157 168 172 644 724 172 669 509 170 1148 202 720 509 199 00 116 168 175 168 172 126 206 700 1148 206 509 199 000 1173 164 168 188 162 206 206 206 206 206 199 199 000 112 172 164 169 182 207 722 206 706 199 208 209 206 206 199 208 209 206 209 206 209 209 209 209 209 209 209 209 209 209 209 209 209 209 209 209	\$20,000 under \$25,000	1 75	176	1 92	2 02	2 44	5 76	9.87	22 02	4 04	7 58	5 9 5	7 40
000 113 127 135 162 534 700 11321 202 770 7321 202 770 7321 202 770 7321 202 770 77	\$25,000 under \$30 000	191	191	2 04	2 14	251	6 47	9.81	15 77	4 22	8 65	5 09	6 42
000 14.8 14.8 15.7 16.6 17.0 52.2 67.7 144.6 50.2 7.86 30.6 30.6 000 1.10 1.07 1.17 1.21 1.23 4.41 4.59 9.22 2.64 7.96 1.99 000 1.43 1.50 1.54 1.53 3.57 3.51 4.74 1.89 1.99 1.99 1.29 2.54 7.92 2.64 7.96 1.99 1.99 1.29 2.51 4.74 1.89 7.94 1.89 7.94 1.89 7.94 7.99 2.64 7.99 2.64 7.79 2.64 7.79 2.79 2.69 2.79 2.69 2.79 2.69 2.79 2.69 2.79 <td>\$30,000 under \$40,000</td> <td>1 19</td> <td>119</td> <td>1 27</td> <td>1 35</td> <td>1 62</td> <td>5 34</td> <td>2 00</td> <td>13.21</td> <td>2 92</td> <td>7 20</td> <td>3 29</td> <td>4 45</td>	\$30,000 under \$40,000	1 19	119	1 27	1 35	1 62	5 34	2 00	13.21	2 92	7 20	3 29	4 45
00 110 107 1174 121 123 441 489 822 205 509 109 000 143 174 164 164 164 164 164 169 162 617 567 792 264 796 266 0000 143 120 164 166 167 667 231 364 178 264 796 266 0000 128 120 163 163 167 167 264 178 167 264 796 264 279 264 279 264 277 264 277 278 264 177 0.03 0.04 0.04 117 0.04 0.04 0.04 117 0.04 </td <td>\$40,000 under \$50,000</td> <td>1 48</td> <td>1 48</td> <td>157</td> <td>1 66</td> <td>176</td> <td>5 92</td> <td>671</td> <td>11 48</td> <td>3.02</td> <td>7 86</td> <td>3 06</td> <td>417</td>	\$40,000 under \$50,000	1 48	1 48	157	1 66	176	5 92	671	11 48	3.02	7 86	3 06	417
000 113 114 118 198 182 617 667 792 264 736 268 000 148 119 164 166 153 352 331 474 168 408 248 0000 128 121 128 177 144 278 298 178 369 248 0000 128 0.62 0.63 0.74 0.78 0.84 117 0.63 0.74 0.84 117 0.83 168 0.74 0.89 0.74 0.84 117 0.89 0.74 0.84 117 0.83 0.74 0.84 117 0.83 0.74 0.84 117 0.83 0.74 0.84 117 0.83 0.74 0.84 117 0.83 0.74 0.74 0.84 117 0.83 0.74 0.84 117 0.83 0.74 0.84 117 0.84 170 0.84 170 0.84	\$50,000 under \$75,000	1 10	107	117	121	1 23	4 41	4 59	8 22	2 05	5 09	1 99	2 91
000 148 130 164 168 153 352 331 474 168 403 243 244 168 403 252 331 474 168 403 243 243 365 361 257 361 243 361 243 361 243 361 <td>\$75,000 under \$100 000</td> <td>1 73</td> <td>174</td> <td>184</td> <td>1 99</td> <td>1.82</td> <td>6 17</td> <td>5 67</td> <td>7 92</td> <td>2 64</td> <td>7 36</td> <td>2 86</td> <td>3 96</td>	\$75,000 under \$100 000	1 73	174	184	1 99	1.82	6 17	5 67	7 92	2 64	7 36	2 86	3 96
1.00 1.2 1.2 1.2 1.65 1.77 1.44 3.05 2.31 3.35 1.59 3.61 2.27 2.21 2.22 2.2	\$100,000 under \$200,000	1 48	130	1 64	1 66	1 53	3 52	331	4 74	1.88	4 03	2 43	338
00000 126 136 128 163 127 278 208 290 143 375 221 058 042 063 076 059 074 084 177 063 121 087 087 0.01 058 076 076 074 128 177 063 121 087 121 087 088 121 087 088 121 087 088 121 087 088 121 087 088 121 089 121 089 186 222 084 128 689 186 223 084 167 089 186 186 186 223 084 186 188 188 188 188 189 188 189 188 189 188 189 188 188 188 188 188 188 188 188 188 188 188 188 188 188 188	\$200,000 under \$500,000	1 43	121	1 65	1.77	1 44	3 05	2 31	3 35	159	381	227	3 29
OSS OL42 OS3 OT42 OS9 OT44 OT45 OS9 OT44 OT45 OT49 OT47 OT49 OT47 OT49 OT47 OT49 OT47 OT49 OT47 OT49 OT4	\$500,000 under \$1,000,000	1 26	136	1 28	1 63	1 27	2 78	2 08	2 90	1 43	3 75	221	3 60
0.28 0.19 0.34 0.34 0.26 1.28 1.88 2.32 0.84 1.52 0.99 0.00ma 55.15 2.21 2.24 1167 1167 1162 421 20.33 20.41 10.13 4110 4110 0.0 3.16 2.24 2.24 1167 16.24 2.237 5.55 8.35 4783 9.94 0.0 1.99 2.20 2.24 2.75 6.69 18.54 2.237 5.55 8.35 4783 9.94 9.94 2.297 5.65 8.74 1108 1	\$1,000,000 or more	0.58	0 42	0 63	0.76	0 59	0.74	0 84	1.17	0 63	121	0.87	1 09
6 5515 221 2479 1167 1662 421 2023 2041 1013 4110 232 236 284 277 357 669 1854 2237 555 835 4783 410 199 232 234 277 357 669 1854 2237 566 874 1138 4783<	Faxable returns, total	0.28	0.19	0.34	0.30	0 46	1.28	1 88	2 32	0.84	1.52	0.99	1.18
316 369 369 1854 2237 669 1854 2237 656 835 4783 672 1679 4866 566 874 1188 278 1679 4896 566 874 1188 278 1672 1679 4896 566 874 1188 278 188 278 188 278 188 278 188 278 188 278 188 278 188 278	No adjusted gross income	55 15	2 21	24 79	11 67	18 62	4 21	20 23	20 41	21 91	10 13	41 10	266
232 234 264 277 357 672 1679 4696 566 874 1885 26 874 1885 26 874 1885 26 874 1885 26 874 1885 734 1885 734 1885 734 1885 734 1885 734 1885 734 1885 734 1885 734 1885 734 1885 734 1885 734 1885 734 1885 734 1885 734 1885 1885 734 1885 1885 1885 734 1885 1885 1885 734 1885	\$1 under \$5 000	3.16	3 69	381	4 38	3.75	69 9	18 54	22 37	5 2 2	8 35	47 83	60 33
199 200 235 250 279 532 1061 2817 458 734 1136 1136 1136 1138 1	\$5,000 under \$10,000	2 32	2 34	2 64	2 77	3.57	6 72	16 79	46 96	5 66	8 74	18 85	29 92
195 196 225 240 264 543 994 2055 420 783 805 1183 183 201 211 253 593 1024 2349 419 791 643 644 119 120	\$10,000 under \$15,000	4 99	2 00	2 35	2 50	2 79	5 32	10 61	26 17	4 58	7 34	11 38	15 23
183 183 201 211 253 593 1024 2349 419 791 643 1193 193 206 216 255 664 1006 1702 428 894 524 119 120 127 136 163 540 707 1374 295 720 333 110 110 149 157 168 176 674 677 1176 205 720 333 110 110 110 110 164 169 163 674 571 809 265 749 206 110 110 164 164 165 153 544 571 809 265 743 286 10 126 153 254 321 369 231 148 368 228 10 126 153 127 283 209 231 143 378 288 <td>\$15,000 under \$20,000</td> <td>1 95</td> <td>1 96</td> <td>2 25</td> <td>2 40</td> <td>2 64</td> <td>5 43</td> <td>9 94</td> <td>20 55</td> <td>4 20</td> <td>7 83</td> <td>8 05</td> <td>10 26</td>	\$15,000 under \$20,000	1 95	1 96	2 25	2 40	2 64	5 43	9 94	20 55	4 20	7 83	8 05	10 26
1193 120 206 216 255 664 1006 1702 428 694 524 119 120 127 136 163 540 707 1374 295 770 333 110 143 149 157 178 598 677 1176 295 770 333 110 110 117 122 173 441 624 841 205 499 200 1143 124 164 166 153 354 332 480 188 404 243 100 126 153 354 332 480 189 404 243 101 127 166 153 354 336 189 368 278 100 126 128 127 283 209 231 143 376 281 101 102 162 162 162 162	\$20,000 under \$25,000	1 83	1 83	2 01	211	2 53	5 93	10 24	23 49	4 19	7.91	6 43	8 03
119 120 127 136 163 540 707 1374 295 720 333 143 149 157 166 176 598 677 1178 205 720 337 174 174 167 167 122 123 441 462 841 205 499 200 1 43 174 164 169 163 624 571 869 265 743 286 0 1 43 121 164 166 153 354 332 480 188 404 243 0 1 25 143 121 165 177 144 309 231 336 158 243 0 5 0 42 0 5 0 5 0 5 0 5 294 143 378 221 0 5 0 42 0 63 0 75 0 84 118 0 63 121 0 87 0 8 142 162 <td>\$25,000 under \$30,000</td> <td>1 93</td> <td>1 93</td> <td>2 0.6</td> <td>2 16</td> <td>2 55</td> <td>6 64</td> <td>10 06</td> <td>17 02</td> <td>4 28</td> <td>8 94</td> <td>5 24</td> <td>675</td>	\$25,000 under \$30,000	1 93	1 93	2 0.6	2 16	2 55	6 64	10 06	17 02	4 28	8 94	5 24	675
143 149 157 166 176 598 677 176 304 792 307	\$30,000 under \$40,000	1 19	1 20	127	1 36	1 63	5.40	7 0 7	13 74	2 95	7 20	3 33	4 47
110 107 117 122 123 441 462 841 205 449 200 174 174 174 184 199 183 624 571 809 265 743 286 2 148 130 164 163 163 354 332 480 188 404 243 2 143 177 144 309 231 336 159 383 228 0 126 128 163 177 283 209 291 143 378 221 0 59 042 18 118 063 121 087 121 087 121 087 0 08 142 102 125 162 285 679 128 274 536 470	\$40,000 under \$50,000	1 48	1 49	157	1 66	176	5 98	677	11 76	3 04	7 92	3 07	4 20
174 174 174 174 184 189 183 624 571 809 265 743 286 148 130 164 165 165 165 163 164 163 164 163 163 163 163 163 163 164 163 163 164 163 164 163 164 163 164 163 164 164 163 164 164 164 164	\$50,000 under \$75 000	1 10	1 07	1 17	122	1 23	4 41	4 62	8 41	2 05	4 99	2 00	2 91
148 130 164 166 153 354 332 480 188 404 243 143 121 165 177 144 309 231 336 159 388 228 00 126 136 128 163 177 283 209 291 143 378 221 059 042 063 076 059 075 084 118 063 121 087 085 142 102 125 165 255 679 1028 2.74 5.36 470	\$75,000 under \$100,000	1 74	174	184	1 99	183	6 24	5.71	8 09	2 65	7 43	2 86	3 97
00 126 136 128 163 177 144 309 231 336 159 388 228 028 000 126 000 000 000 000 000 000 000 000 000 0	\$100,000 under \$200,000	1 48	130	1 64	1 66	153	3 54	3 32	4 80	188	4 04	2 43	3 38
00 126 136 128 163 127 2.83 2.09 2.91 143 3.78 2.21 0.59 0.42 0.63 0.76 0.59 0.75 0.84 118 0.63 1.21 0.87 0.85 1.42 1.02 1.25 1.62 2.95 6.79 10.28 2.74 5.36 4.70	\$200 000 under \$500,000	1 43	121	1 65	177	1 44	3 09	2 31	3 36	159	3 83	2 28	3 30
085 142 102 125 152 295 679 1028 2.74 5.86 4.70	\$500,000 under \$1 000,000	126	136	1 28	1 63	127	2 83	2 09	2 91	1 43	378	2 21	3 63
085 142 102 125 152 295 6.79 1028 2.74 5.26 4.70	\$1,000,000 or more	0 29	0 42	0 63	0.76	0 29	0.75	0.84	1 18	0 63	121	0.87	110
	Nontaxable returns, total	0.85	1.42	1.02	1 25	1.62	2.95	6.79	10.28	2.74	5.36	4.70	5.47

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of Variation 10 million of retains and amount (percent))	Del Orientis all	Topical months of	111									
	Alır	Alimony		Business or profession	profession		Capital gain distributions	distributions	Sale	es of capital asser	Sales of capital assets reported on Schedule D	nedule D
Size of adjusted	rec	received	Net	Net income	Netloss	loss	reported on Form 1040	Form 1040	Net gain in AGI	In AGI	Net It	Net loss in AGI
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(71)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	5.99	7.74	0.59	1.10	1.85	2 28	2 46	6.38	1.26	1 12	171	48.
No adjusted gross income	43 90	41 23	7 28	7.37	4 06	4 46	22 95	32 72	679	2 59	577	6 01
\$1 under \$5,000	44 67	69 99	3 82	5 11	951	15 19	8 92	12 98	651	13 73	7 72	8 35
\$5,000 under \$10,000	18 14	19 99	3 25	4 08	8 66	11 90	10 66	18 07	6.25	9 42	7 02	7.37
\$10,000 under \$15 000	15 42	17 08	3 34	4 24	8 13	10 55	10 88	16 88	561	7 34	7 50	8 04
\$15,000 under \$20,000	15 95	18 65	3.78	5 18	8 55	10 75	11 10	27 64	572	7 49	7 66	8 32
\$20,000 under \$25,000	18 92	21 07	4 26	6 42	8 7 8	11 59	10 26	22 20	2 90	8 13	8 26	9 37
\$25,000 under \$30,000	19 57	21 81	4 39	6 41	8 77	11 42	10 88	34 39	6 62	8 88	7 86	8 63
\$30,000 under \$40 000	16.06	18 55	3 13	4 73	6 64	9 25	757	19 65	4 65	6 47	909	96 9
\$40,000 under \$50,000	20 58	22 48	3 68	5 27	6.84	9 26	8 14	19 54	4 80	6 68	677	7 62
\$50,000 under \$75 000	20 27	22 66	273	4 03	531	7 48	5 48	17 49	3 35	4 46	4 61	5 22
\$75 000 under \$100 000	36 13	37 53	3 99	4 59	8 24	10 47	7 10	20 35	4 26	5 83	5 85	6 65
\$100,000 under \$200,000	25 79	36 23	2 65	2 99	5 95	7 89	7 25	14 69	2 61	361	3.73	4 14
\$200,000 under \$500,000	34 09	48 40	2 83	3 05	631	7 62	8 50	17.77	2 11	3 39	317	334
\$500,000 under \$1,000,000	46 84	59 20	3 01	4 60	2 80	8 50	915	46 32	2 00	619	271	2 88
\$1,000,000 or more	22 98	19 60	1 64	237	3 70	3 68	7 65	33 47	0 86	115	148	153
Taxable returns, total	6.54	8.25	0.88	1.23	2.22	2 89	2.56	99'9	1.33	1.17	1.92	2 11
No adjusted gross income	95 81	94 30	24 61	9 54	36 82	20 61	41 19	43 89	19 91	3 05	24 91	22 09
\$1 under \$5,000	00 66	99 00	20 24	30 48	53 73	53 95	10 06	14 23	8 89	22 79	19 01	22 57
\$5,000 under \$10,000.	23 48	27 43	6 98	8 93	17.45	19 50	13 66	23 44	9 26	11 06	12 54	13 74
\$10,000 under \$15 000	18 25	19 99	5 15	6 57	11 45	15 83	12 42	18 74	6 89	8 83	996	10 81
\$15,000 under \$20,000	17.98	21 27	5 01	7 19	10 69	13 90	12 15	28 85	6 40	8 42	8 62	9 65
\$20,000 under \$25 000	19 59	21 54	4 63	7 11	9 45	12 66	10 63	23 15	6 21	871	8 73	9 91
\$25,000 under \$30 000	19 57	21 81	4 52	6 70	8 92	11 72	10.92	34 43	6 80	921	8 09	9 02
\$30,000 under \$40,000	16 06	18 55	317	4 82	6 71	9 50	7 59	19 96	4 69	6 64	6 17	7 11
\$40,000 under \$50 000	20 58	22 48	3 68	5 30	6.86	9 4 1	8 15	19 57	4 83	6 7 9	683	7.71
\$50 000 under \$75 000	20 27	22 66	2.73	4 05	5 32	7 54	5 48	17 49	336	4 51	4 63	5 2 5
\$75,000 under \$100 000	36 13	37 53	3 99	4 60	8 24	10 51	7 12	20 74	4 27	5 89	5 86	6 67
\$100,000 under \$200,000	25 79	36 23	2 65	2 99	96 9	8 05	7.25	14 69	2 61	3 64	3.74	4 14
\$200,000 under \$500,000	34 11	48 42	2 84	3 06	6 32	7.73	8 50	17.71	2.11	3 41	317	3 35
\$500,000 under \$1,000,000	46 84	59 20	3 02	4 61	5 93	8 75	9 15	46 32	2 00	6 23	2.71	2 88
\$1,000,000 or more	22 98	19 60	1 65	2 37	3.71	3 69	7 65	33 47	0.86	116	1 48	1 53
Nontaxable returns, total	15.08	18.31	1.73	2.59	3.43	3.79	9.21	15.97	4 04	3.15	3.79	3.85

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adusted cross income	Sho	Short-term capital gain	Sho	Short-term capital loss	Short loss ca	Short-term oss carryover	Short-term gain from other forms	gain from forms	Short-term loss to other forms	Short-term loss from other forms	Lo	Long-term capital gain
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	2.00	2.11	1.80	1.74	4 07	3.00	8 64	9 88	12.16	11.32	111	1.01
No adjusted gross income	10 31	7 54	7 49	4 32	10 71	5 82	46 30	23 24	39.04	37 09	5 51	2 22
\$1 under \$5,000	10 53	25 40	9 54	13.98	20 20	18 21	48 59	70 31	99 72	98 92	574	11 86
\$5,000 under \$10,000	11 06	21 13	9 21	12.72	18 06	17 46	61 65	65 07	69 13	70 29	5 2 5	8 16
\$10,000 under \$15,000	10 90	22 80	09 6	13 23	19 10	20 01	31 72	50 89	79 91	64 98	5 16	98 9
\$15,000 under \$20 000	10 94	18 00	9 12	12 44	18 90	18 33	37 73	53 25	54 90	53 82	5 22	7 13
\$20,000 under \$25,000	10 32	15 53	971	13 64	20 96	18 40	36.01	40 45	64.81	73 58	5 39	8 05
\$25,000 under \$30,000	11 84	17 53	9 02	12 98	18 61	1917	39 11	45 28	64 84	63.67	5 88	8 18
\$30,000 under \$40 000	7 89	12 62	7 28	11 80	18 34	20 20	25 85	37 11	49 12	65 67	4 28	809
\$40,000 under \$50,000	8 08	15 33	7.73	9 65	19 86	14 53	27 11	49 89	70 02	56 68	451	6 12
\$50,000 under \$75 000	527	7 68	4 98	6 40	11 42	9 73	25 53	34 26	32 88	62 16	3 05	4 10
\$75,000 under \$100.000	6 57	9 9 4	6 07	8 29	15 58	13 60	36 16	52 36	28 76	29 38	3 85	5 34
\$100,000 under \$200,000	3.71	6 05	3 48	4 86	9 02	8 33	19 95	31 18	18 91	29 20	2 26	3 30
\$200,000 under \$500,000	2 70	5 66	2 52	3 96	6.50	7 62	12 42	25 48	16 02	15 06	1 79	3 00
\$500,000 under \$1 000,000	2 03	5 17	1 83	3 40	5 04	7 04	9 62	21 87	10 12	17 06	1 60	5 63
\$1,000,000 or more	0.97	1 43	0.81	117	2 52	2 96	3 39	5 33	3.26	3 04	69 0	109
Taxable returns, total	2.11	2 2 2	1 94	1 98	4.77	3.68	9 28	10.31	13.15	12 37	1.19	1.07
No adjusted gross income	29 97	8 39	17 53	5 39	28 18	9 94	16 25	4 55	36 49	27 35	13 08	2 58
\$1 under \$5 000	15 24	24 59	17 61	36 52	64 52	72.73	96 66	96 66	96 66	96 66	8 52	22 00
\$5,000 under \$10,000	15 92	24 19	15 05	22 00	5131	35 39	96 66	96 66	82 22	81 44	8 52	11.21
\$10,000 under \$15 000	13 26	29 91	12 50	19 80	27 92	31.06	38 92	57 12	80 22	71 55	6 41	8 80
\$15,000 under \$20 000	12 91	22 11	10 23	15.37	22 63	23 96	48 75	83 12	71 80	79 16	577	8 14
\$20,000 under \$25,000	10 94	17.27	10.43	15 33	23 49	20 78	38 80	44 68	69 31	89 63	5 70	8 46
\$25,000 under \$30,000	12 28	18 34	9 29	14 25	19 71	21 70	40 98	52 89	64 84	63 67	6 03	8 62
\$30,000 under \$40,000	7 96	13 08	7 43	12.68	18 92	2151	25 87	37.38	49 91	68 60	4 34	6 32
\$40,000 under \$50.000	8 15	1591	7.81	10.05	20 23	15 35	28 18	51 43	70 77	59 37	4 54	6 23
\$50,000 under \$75 000	5 29	7 79	2 00	664	11 50	10 18	25 85	34 83	33 08	63 02	3 07	4 18
\$75,000 under \$100,000	6 60	10 13	60 9	8 51	15 63	13 93	36 18	52 44	30 03	31 27	3.87	5 39
\$100,000 under \$200,000	371	6 11	3 48	4 93	9 0 2	8 48	19 96	31 20	18 93	29 53	2 28	3 33
\$200,000 under \$500,000	2 70	5 72	2 52	4 01	651	7.71	12 45	25 51	16 09	15 54	1 80	3 02
\$500,000 under \$1.000,000	2 03	521	1 84	3 46	2 06	7 28	9.67	21 92	10 15	17 62	1 60	5 68
\$1,000,000 or more	0.97	1 43	0.81	1 19	2 53	2 97	3 41	5 36	3 27	3 05	69 0	1 39
in the second of the second												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income --Continued

									Chedule Dead Subject to	
Size of adjusted gross income	Lon	Long-term capital loss	Lon	Long-term loss carryover	Long-ten othe	Long-term gain from other forms	Long-terr othe	Long.term loss from other forms	28 perce	28 percent tax rate
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	1 49	1.35	2.91	2 09	2.04	2.30	12.12	14 19	1 89	1.51
No adjusted gross income	5 99	3 22	8 26	4 12	7.77	3 23	34 79	35 71	00 66	00 66
\$1 under \$5.000	7 33	9 26	15 04	13 23	14 85	26 11	77 70	69 43	00 66	00 66
\$5,000 under \$10,000	6 83	8 57	10 83	11 19	10 10	13 89	49.87	90 40	00 66	00 66
\$10,000 under \$15,000	96 9	8 63	13.13	11 89	8 91	11 26	43 48	60 50	00 66	00 66
\$15,000 under \$20,000	7 08	8 62	13.12	12.31	8 83	11 61	53 07	55 22	00 66	00 66
\$20,000 under \$25,000.	7 51	974	14 93	13 55	8 85	13 38	76 53	72 02	00 66	00 66
\$25,000 under \$30,000	7 49	9 10	13 20	12 23	9 43	12 56	50 63	59 88	00 66	00 66
\$30,000 under \$40 000	5 67	7 40	10.85	10 70	7 20	9.57	61 04	39 69	00 66	00 66
\$40,000 under \$50,000	6 20	7 7 4	11 95	11 13	7.91	10 27	65 00	56 22	00 66	00 66
\$50,000 under \$75,000	4 11	4 86	8 25	7 08	5 67	6 86	35 33	32 61	13.39	16 29
\$75,000 under \$100,000	5 09	6 55	10 73	10 16	7 16	9 23	29 61	29 66	12 02	15 60
\$100,000 under \$200,000	3 01	3 94	613	6 07	4 10	6 21	24 65	28 52	2 63	4 42
\$200,000 under \$500,000	2 28	3 36	4 80	5 76	3 18	5 46	17 40	16 19	2 13	3 67
\$500,000 under \$1,000,000	2 11	2 88	4.04	5 22	331	14 32	10 53	17.71	2 04	7 13
\$1,000,000 or more	0.87	1 12	2 0 7	2 63	1 28	3 69	3 48	3 14	0.89	1 27
Taxable returns, total	1.63	1.63	3.36	2.66	2.20	2.51	13.32	8 01	1 89	151
No adjusted gross income	18 60	5 30	30 61	7 45	17.72	3 88	40 22	29 58	00 66	00 66
\$1 under \$5,000	14 09	24 12	65 44	80 42	42 80	85 73	96 66	96 66	00 66	00 66
\$5,000 under \$10 000	1165	16 42	22 68	24 45	18 49	24 87	63 71	85 12	00 66	00 66
\$10,000 under \$15,000	8 59	12 29	18 40	18 96	12.39	15 36	80 21	92 19	00 66	00 66
\$15,000 under \$20,000	8 01	10.91	15 68	15.88	96 6	13 47	58 84	62 07	00 66	00 66
\$20 000 under \$25,000	8 01	10.62	16 06	14 95	9 55	14 36	69 31	89 62	00 66	00 66
\$25 000 under \$30,000	777	9 83	13 84	13 28	9.73	13 68	50 63	59 97	00 66	00 66
\$30,000 under \$40,000	574	7 84	11 22	11 62	7.34	9 94	62 34	5161	00 66	00 66
\$40,000 under \$50,000	6 23	7 99	12 10	11 70	2 96	10.51	65 55	58 65	00 66	00 66
\$50,000 under \$75,000	4 14	2 00	8 29	7 30	5 70	6 98	35 63	33 82	13.39	16 29
\$75,000 under \$100,000	5 10	668	10 74	10 34	7 20	9 32	31 11	31 58	12 02	15 60
\$100,000 under \$200,000	3 01	4 00	615	6 15	411	6 27	24 68	29 44	2 63	4 42
\$200,000 under \$500,000	2 28	3 41	4 81	5 87	3 19	5 50	17 48	16 63	2 13	3 67
\$500,000 under \$1,000,000	2 11	2 94	4 05	5 47	3 32	14 40	10.57	18 34	2 04	7 14
\$1,000 000 or more	0.87	113	207	2 66	1 28	3 70	3 48	3 14	0 89	1 27
John souther solds total	0			0	i		0000			000

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

Particle Particle											
Commentation American distance Number of succession American distance Amount (ab)			Sales of property oth	er than capital asset	S	Total	taxable		Pensions a	and annutres	
common particular Number of refunes Annount Number of refunes Annount Number of refunes Annount Number of refunes Annount Number of refunes	Size of adjusted	Ne	it gain	New	loss	IRA disi	tributions	J.	otal	in adjusted	in adjusted gross income
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
serincome 1002 641 3.48 3.86 2.06 3.29 0.95 10020 1002 869 631 1300 1563 988 10000 11022 2324 2224 2267 1471 2043 628 11500 1102 1296 1596 2270 1471 2043 628 11500 1107 1746 174 1050 310 11 1150 1107 1756 2200 648 957 310 1150 1107 1754 1744 1113 306 310 1250 1107 1754 1744 1113 306 310 15000 1134 177 2250 648 914 1114		(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(99)
1002 869 631 1390 1586 988 1471 2043 988 1471 1302 1346 1471 2043 988 1471 1302 1366 1586 2274 22673 1471 2043 968 1472 1756 1586 1584 2574 1471 2043 975 310 1472 2011 1545 3407 648 975 310 310 1472 2011 1546 2273 842 975 310 2011 1472 2012 1524 2754 1744 1113 2012	All returns, total	3.42	4.12	3,49	3.98	2.06	3.29	96:0	1.65	66:0	44.1
2373 3346 2224 3267 1471 2043 629 1307 1756 1696 2800 774 1050 349 1472 2011 1594 2807 648 935 349 1524 2011 1594 2514 744 1113 369 1524 2008 1777 2981 744 1113 369 1356 1646 1570 686 1002 340 1376 1270 1777 5281 744 1113 369 1420 1160 1250 613 1043 374 412 1420 1160 2526 665 1044 412 369 1420 1160 1250 1250 1162 267 369 369 1400 1160 1170 1162 267 1162 374 4146 374 1610 1160 260 1162 267	No adjusted gross income	10.02	8 60	8 69	631	13.90	15 63	9 88	10.97	8 93	10 25
1902 1996 1596 1596 2600 774 1050 346 1472 2904 1546 3267 340 346	\$1 under \$5,000	23 73	33 46	22.24	32.67	14 71	20 43	6 29	16 54	6 50	7 89
1472 2011 1546 2073 6589 957 310 1522 2011 1544 2514 744 1113 389 1523 2018 1154 22581 8142 1143 412 1315 2168 1619 2256 645 1062 347 1316 1628 1619 2256 665 1062 347 1329 1165 1244 1752 2250 665 1062 347 1420 1605 1114 172 2251 1269 369 1420 1419 541 172 714 1167 1502 323 200 489 1419 541 714 1167 1167 1502 428 2142 2079 1432 314 467 267 361 1168 371 1621 2079 1837 2297 611 1648 361 1068 310 1536 2144 1268 1644 267 1648 361 1068 310 1436 1286 1417 2297 611 641 522 611 1436 1286 1417 735 1174 613 1063 346 1436 1436 1436 1436 1648 364 418 364 1436 1436 1426 1641 522 611 310 2500 431 1641 2673 364 364 364 418 2700 432 432 432 432 432 432 2700 432 432 432 432 436 436 2700 431 1641 2673 364 364 365 2700 432 432 432 432 432 2700 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2701 2702 2703 2704 2701 2701 2701 2703 2704 2705 2705 2705 2705 2705 2707 2707 2707 2707 2707 2707 2707 2707 2707 2707 2707 2707 2707 2700 2707 2707 2707 2707 2707 2707 2707 2700 2707 2707 2707 2707 2707 2707 2707 2700 2707 2707 2707 2707 2707 2707 2707 2700 2707 2707 2707 2707 2707 2707 2707 2707 2700 2707 2707 2707 2707 2707 2707 2707 2700 2707 2707 2707	\$5,000 under \$10,000	18 02	28 06	15 96	26 00	7.74	10 50	3 49	5 05	3 53	4 38
1472 2011 1545 3407 648 935 332 1522 2381 1594 2514 744 1113 368 322 1532 1534 2514 744 1113 368 368 1315 2168 1619 2255 665 1022 347 1420 1520 1520 1520 1520 1520 1520 1520 1174 1577 522 890 262 347 1605 1244 1752 751 1288 398 364 3130 2403 3131 1625 3244 3141 1625 3244 3141 1625 3244 3141 1625 3244 3141 1625 3244 3141 1625 3244 3141 1625 3244 3141 1625 3244 3141 3154	\$10,000 under \$15,000	13 07	17 56	16 79	28 73	6 58	9.57	3 10	4 25	3 13	3 92
15.24 20.09 17.77 25.81 7.44 11.13 3.69 4.12 11.53 11.43 11.43 4.12 11.43 11.44	\$15,000 under \$20,000	14 72	20 11	15 45	34 07	6 49	9 35	3 32	4 32	336	4 20
1534 2009 1717 2261 812 1143 412 412 1135 1268 1614 1049 308 308 11229 11529 11529 2255 614 1049 308 308 11229 11529 11529 2252 800 2252 327 328	\$20,000 under \$25,000	15 22	23 81	15 94	25 14	7 44	11 13	3 69	90 9	3.75	4 90
1315 1216 1216 1519 1525 614 1049 309 304 1329 1345 1529 2320 685 1062 347 347 348	\$25,000 under \$30 000	15 34	20 09	17 17	29 81	8 12	11 43	4 12	5 55	417	5 83
13.29 1845 15.29 2.320 685 1062 3.47 14.20 11.71 11.14 15.77 5.32 6.90 2.62 14.20 11.05 11.284 11.92 7.51 11.289 3.96 2.52 11.05 2.41 7.44 11.87 11.87 15.02 4.28 2.52 4.31 1.62 2.67 4.74 2.22 3.51 1.05 2.52 4.31 1.62 2.67 4.74 2.22 3.51 1.05 2.54 2.54 3.30 4.48 3.68 44.84 3.68 44.84 2.54 2.54 3.30 4.19 4.60 77.55 74.10 31.90 3.56 4.43 31.31 4.60 77.55 74.10 31.90 3.56 4.43 31.31 4.60 77.55 74.10 31.90 3.56 4.43 31.31 4.60 77.55 74.10 31.90 3.56 4.43 31.31 4.60 77.55 74.10 31.90 3.56 4.43 31.31 4.60 77.55 74.10 31.90 3.56 4.43 7.50 7.50 7.51 7.51 7.50 3.54 3.56 4.43 7.50 7.51 7.51 7.51 7.50 3.54 3.57 3.58 3.59 4.15 7.51 7.51 7.50 3.54 3.56 3.57 3.57 3.50 3.64 3.50 3.54 3.57 3.57 3.50 3.50 3.50 3.50 3.58 3.59 3.50 3.50 3.50 3.59 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	\$30.000 under \$40 000	13 15	21 68	16 19	22 55	6 14	10 49	3 09	4 57	3.18	4 50
913 1271 1114 1577 532 890 262 1420 1666 1173 734 1792 751 1289 396 0.0 686 1173 734 1153 613 1053 323 0.0 572 1205 471 622 605 1161 333 0.0 220 431 162 267 364 974 167 220 431 162 267 364 974 167 82 466 407 474 2.22 351 167 828 746 407 474 2.22 351 4146 828 746 474 2.22 351 4146 371 828 746 474 2.22 351 4146 371 828 744 467 474 2.22 351 4146 828 744 475 372 4484 <td>\$40,000 under \$50 000</td> <td>13 29</td> <td>18 45</td> <td>15 29</td> <td>23 20</td> <td>6.85</td> <td>10.62</td> <td>3.47</td> <td>6.51</td> <td>357</td> <td>5 30</td>	\$40,000 under \$50 000	13 29	18 45	15 29	23 20	6.85	10.62	3.47	6.51	357	5 30
14 20 16 05 17 24 17 92 7 51 12 89 3 98 0.0 5 72 17 05 4 71 6 92 6 13 10 53 3 23 0.0 5 72 17 05 4 71 6 92 6 05 11 61 3 33 0.0 2 20 4 31 1 62 2 67 3 64 9 74 1 67 2 20 4 31 1 62 2 67 3 64 9 74 1 67 2 20 4 31 1 62 2 67 3 64 9 74 1 67 8 20 4 67 4 07 4 74 2 22 3 51 1 67 8 68 7 4 63 8 68 100 00 77 55 7 4 10 3 190 8 68 4 4 84 3 61 1 64 3 7 1 1 66 3 7 1 18 6 2 4 63 1 60 1 7 56 1 1 4 6 3 7 1 3 1 1 18 1 2 5 7 3 9 7 6 81 3 6 1 4 1 5 3 1 6 18 2	\$50,000 under \$75,000	9 13	12.71	11 14	15 77	5 32	8 90	2 62	5 0 2	273	4 03
0.0 6.0 1173 7.34 1153 613 1053 3.23 0.0 5.72 12.05 471 622 605 1161 333 0.0 2.20 4.31 1.62 2.67 3.64 974 167 0.0 2.20 4.31 1.62 2.67 3.64 974 167 0.0 2.20 4.67 4.07 4.74 2.22 3.51 1.05 0.0 2.24 8.0 6.0 100.00 77.55 74.10 31.90 6.7 0.0 2.24 8.0 100.00 77.55 74.10 31.90 6.7 0.0 2.24 8.0 100.00 77.55 74.10 31.90 6.7 1.8 2.24 4.4 4.0 31.21 7.56 11.46 37.1 1.8 2.24 3.3 1.7 4.9 3.3 11.46 37.1 1.8 2.24 3.2 3	\$75 000 under \$100.000	14 20	18 05	12.84	17 92	7.51	12 89	3 96	5 88	4 19	2 90
0.0. 4 96 11 81 3 33 0.0. 4 96 14 16 5 41 7 14 11 87 15 02 4 28 0.0. 4 96 14 16 5 41 7 14 11 87 15 02 4 28 0.0. 4 96 1 62 2 67 3 64 9 74 1 67 4 28 0.0. 2 7 42 8 39 2 4 63 8 68 1 00 00 7 7 55 7 4 10 3 190 5 7 0.0. 2 7 42 8 9 8 1 00 00 7 7 55 7 4 10 3 190 5 7 0.0. 2 7 43 3 13 1 4 60 7 1 2 66 1 6 6 5 7 7 4 16 3 190 5 7 1 18 1 2 2 42 1 9 2 3 9 47 6 81 9 83 3 7 4 5 7 1 16 3 7 7 1 16 3 1 7 1 16 3 1 7 1 16 3 1 7 1 16 3 1 7 1 16 3 1 7 1 16 3 1 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$100,000 under \$200,000	99 9	11 73	7 34	11 53	613	10.53	3 23	527	3 53	4 93
00. 4 98 14 16 5 41 7 14 1187 15 02 4 28 2 20 4 31 1 62 2 67 3 64 9 74 1 67 2 2 0 4 31 1 62 2 67 3 64 9 74 1 67 2 2 4 63 4 67 4 7 4 74 2 22 3 51 1 05 6 2 89 7 0 65 99 96 1 00 00 77 55 7 4 10 3 1 90 2 1 0 4 2 7 57 3 3 2 4 9 2 8 31 1 2 37 3 1 90 1 18 2 1 2 7 57 3 3 2 7 4 9 2 8 31 1 2 37 3 7 7 1 18 2 1 2 7 54 1 9 25 3 3 4 7 9 8 3 3 5 4 3 7 7 1 18 2 1 2 7 54 1 9 2 3 3 4 7 9 8 1 4 1 5 3 7 7 1 13 2 5 2 2 19 1 1 1 7 2 5 99 6 18 1 1 6 8 3 1 6 1 13 2 6 1 1 1 7 1 6 1 7 2 6 99 6 1 8 1 6 8 3 1 6 <td< td=""><td>\$200,000 under \$500,000</td><td>572</td><td>12 05</td><td>471</td><td>8 92</td><td>8 05</td><td>11 81</td><td>3 33</td><td>6 03</td><td>3 68</td><td>6 53</td></td<>	\$200,000 under \$500,000	572	12 05	471	8 92	8 05	11 81	3 33	6 03	3 68	6 53
220 431 162 267 364 974 167 a 254 467 407 474 222 351 165 a 2742 839 2463 868 4484 3681 4146 a 2742 839 2463 868 4484 3681 4146 356 4143 3131 4607 1756 7410 3190 2104 2757 3302 4192 831 1646 577 1816 2757 1326 1770 3121 761 1146 577 1824 2751 1770 3121 761 1146 377 1825 2219 1675 2599 618 163 374 1824 1682 1675 2599 618 374 375 1436 1177 273 1174 613 1059 378 1436 1428 163 270	\$500,000 under \$1,000,000.	4 98	1416	5 41	7 14	11.87	15 02	4 28	8 13	5 03	8 60
a 584 467 470 474 2.22 351 1.05 a 2742 839 2463 866 4484 3681 4146 24 a 528 7065 996 10000 7755 7410 3190 577 2104 2757 3302 4192 831 1237 371 1816 2757 1325 3947 681 983 371 1824 2781 1770 3121 761 1146 577 1132 2219 1675 2596 616 1058 371 1134 1626 1177 2673 690 1072 348 1134 1126 1177 2673 690 1072 348 1436 1177 735 1174 613 1059 323 1436 1174 1288 1630 751 1690 394 1436 1423 271<	\$1,000 000 or more	2 20	4 31	1 62	2 67	3 64	9 7 4	167	3 59	187	527
0 27 42 839 24 63 866 44 84 38 81 41 46 24 86 92 86 70 65 89 86 100 00 77 55 74 10 31 90 21 04 27 57 33 02 44 97 12 66 16 46 577 15 16 27 54 33 02 44 92 831 12 37 371 16 16 27 54 19 25 39 47 681 12 37 371 16 12 27 54 17 70 31 21 761 11 45 377 16 12 27 78 18 7 29 75 819 11 69 310 13 24 18 22 16 75 25 99 618 10 59 310 13 34 18 24 16 75 25 99 618 10 72 348 14 36 11 77 16 41 532 891 26 2 14 36 11 77 735 11 74 613 10 59 323 10 439 14 28 1	axable returns, total	3.84	4.67	4.07	4 74	2.22	3.51	1.05	1.74	1 09	1.53
62 89 77 85 77 85 74 10 31 90 8 35 65 41 43 31 31 46 07 12 66 16 46 577 12 104 27 57 33 02 46 07 12 66 16 46 577 18 1 25 42 19 25 39 47 68 1 98 3 371 18 1 76 1 17 70 31 21 76 1 11 45 377 19 2 27 9 18 7 29 75 819 16 8 41 5 13 2 22 19 16 77 26 75 819 10 68 310 13 2 12 28 16 17 26 75 819 10 72 348 13 3 16 4 12 88 16 41 53 2 89 1 26 2 14 3 11 77 7 35 11 74 613 10 53 32 3 10 4 12 88 16 3 16 3 16 4 28 3 16 4 12 3 14 2 7 3 11 88 15 4 42 8 </td <td>No adjusted gross income</td> <td>27 42</td> <td>8 39</td> <td>24 63</td> <td>8 66</td> <td>44 84</td> <td>36 81</td> <td>41 46</td> <td>29 39</td> <td>45 43</td> <td>28 75</td>	No adjusted gross income	27 42	8 39	24 63	8 66	44 84	36 81	41 46	29 39	45 43	28 75
10 25 65 4143 3131 4607 1266 1646 577 570 571 571 571 572 57	\$1 under \$5,000	62 89	70.65	96 66	100 00	77 55	74 10	31 90	51 85	3484	38 58
1816 2542 1925 3947 681 983 371 1816 2542 1925 3947 681 983 354 35	\$5,000 under \$10,000	35 65	41 43	3131	46 07	12 66	16 46	5.77	7 85	5 79	707
1816 2542 1925 3947 681 983 354 1821 1821 2781 1770 3121 761 1145 377 1912 2079 1837 2975 819 1169 415 310 11325 2219 1675 2599 618 1058 310 310 11334 1286 1117 1641 532 891 262 348 1138 1138 1138 1138 1138 1138 1138 1138 1138 1138 1138 1138 1138 1138 1138 1138 1138 1159 1153	\$10,000 under \$15,000	21 04	27 57	33 02	41 92	831	12.37	371	205	3.75	4 64
1821 2781 1770 3121 761 1145 377 377 378	\$15 000 under \$20,000	18 16	25 42	19 25	39 47	6.81	9 83	3.54	4 53	3.58	4 43
13.25 22.19 18.75 22.95 8.19 11.69 4.15 13.24 18.62 16.75 25.99 6.18 10.58 3.10 13.34 18.62 11.17 16.41 5.32 8.91 2.62 14.36 18.44 12.88 18.39 7.51 12.90 3.96 0.0 5.73 12.13 4.72 9.07 6.05 11.83 3.34 0.0 4.99 14.22 5.41 7.23 11.88 15.04 4.28 0.0 2.20 4.33 16.3 2.70 3.64 9.75 16.7 7.75 7.64 6.73 6.10 5.73 7.86 2.73	\$20 000 under \$25,000	18 21	27.81	17 70	31.21	761	11 45	3.77	5 14	3 83	4 96
13.25 22.19 1675 25.89 618 10.58 3.10 13.34 18.62 1617 2673 690 1072 3.48 14.36 11.44 12.88 18.39 7.51 12.90 3.96 0 573 12.13 4.72 9.07 605 11.83 3.24 0 4.99 14.22 541 7.23 11.88 15.04 4.28 0 2.20 4.33 16.3 2.70 3.64 9.75 167 7.75 7.84 6.73 6.10 5.73 7.86 2.73 0 5.73 7.86 2.73 2.73 1 2 2 2 2 2 2 2 1 2 2 2 2 2 2 2 1 3 2 3 3 1 4 2 3 4 1 5 4 5 3 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5 5 5 1 5	\$25 000 under \$30,000	16 12	20 79	1837	29 75	8 19	11 69	415	2 60	4 21	5 87
1334 1862 1617 2673 690 1072 348 1288 1288 1117 1641 532 891 282 282 891 282 891 282 891 282 891 282 891 282 891 282 891 282 891 282 282 891 282 2	\$30 000 under \$40,000	13 25	22 19	16 75	25 99	6 18	10.58	3 10	4 59	3 19	4 51
916 1296 11.17 1641 532 891 262 1436 1844 1288 1839 751 1290 396 0 666 1177 735 1174 613 1053 323 00 499 1423 541 723 1188 1564 428 220 433 163 270 384 975 167 7.75 784 673 610 573 7.86 273	\$40,000 under \$50 000	13 34	18.62	1617	26 73	06 9	10 72	3 48	6 54	3 58	5 32
1436 1844 1288 1839 751 1290 396 396 1870 1280 396 323 323 323 323 323 323 323 323 323 32	\$50 000 under \$75,000	918	12.96	11,17	16 41	5 32	8 91	2 62	5.03	2.74	4 03
0 666 1177 735 1174 613 1053 323 0 573 12.13 472 907 605 1183 334 00 499 1422 541 723 1188 1504 428 220 433 163 270 364 975 167 775 784 673 610 573 786 273	\$75 000 under \$100,000	14 36	18.44	12.88	18 39	7.51	12 90	3 96	5 89	4 20	5 91
00 573 12.13 472 907 605 1183 334 000 489 1422 541 723 1188 1504 428 428 220 433 163 270 8.10 573 7.86 2.73	\$100,000 under \$200,000	999	11 77	7 35	11.74	613	10 53	3 23	5.27	3 53	4 93
000 4 9 9 1422 5 41 7 23 1188 15 04 4 28 4 28 220 4 33 163 2 70 3 64 9 75 167 167 167 167 167 167 167 167 167 167	\$200,000 under \$500,000	5 73	12.13	4 72	206	6 05	11 83	3.34	6 03	3 69	6 54
220 433 163 270 364 9.75 167 775 7,84 6,73 6,10 5,73 7,86 2,73	\$500,000 under \$1,000 000	4 99	14 22	5 41	7 23	11 88	15 04	4 28	814	5 04	8 62
7.75 7.84 6.73 6.10 5.73 7.86 2.73	\$1,000,000 or more	2 20	4 33	1 63	2 70	3 64	9.75	1 67	3 59	187	5 28
	Vontaxable returns, total	7.75	7.84	6.73	6.10	5.73	7.86	2.73	4.34	2.79	3.72

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	מנו	Net	Net loss nondedur	Net loss (includes nondeductible loss)	Z Don	Net	Zğ	Net loss	Net	at The		Net loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(69)	(60)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)
All returns, total	1.61	1.73	1.62	1.64	3.66	4 92	15.75	23.18	5 41	6.92	11 30	14 25
No adjusted gross income	8 21	5 66	6 34	361	1364	16 31	38 16	56 31	25 78	23 05	35 02	39 06
\$1 under \$5,000	9 44	13 37	8 96	11 16	20 24	28.78	68 66	99 89	26 53	30 97	37 76	44 39
\$5,000 under \$10,000	5 85	7 80	7.98	10 59	17 04	21 67	72 08	92 75	18 19	21 32	39 09	43.96
\$10,000 under \$15,000	5 66	7 33	674	8 49	13 78	22 40	49 99	98 40	16 97	18 65	34 35	41 74
\$15,000 under \$20 000	6 47	8 83	7 45	8 66	14 19	25 68	80 08	95 17	15 99	19 08	72 70	7973
\$20,000 under \$25 000	06.9	9 18	66.9	8 15	16 35	28 79	79 65	76 17	20 17	24 95	31 60	50 23
\$25,000 under \$30,000	7 16	9 76	7 0 7	7 83	17 40	33 58	44 09	81 50	20 65	24 67	56 35	80 33
\$30,000 under \$40 000	5 75	7.71	5 09	6 08	12 48	23 50	62 91	71 35	17 23	21 95	30 00	46 12
\$40 000 under \$50.000	5 83	8 51	5 62	6 71	13 84	23 93	53.76	79 54	18 72	26 66	46 02	57 24
\$50 000 under \$75,000	4 65	6 16	4 22	4 69	10 27	20 68	40 03	94 23	16 90	19 99	37 88	45 70
\$75,000 under \$100,000	6 28	7.67	5 72	6 10	12 69	24 09	38 73	58 27	25 58	35 47	57 22	49 19
\$100,000 under \$200,000	377	4 43	364	4 37	7 70	14 91	29 31	42 98	15,11	17 60	31 01	43 18
\$200,000 under \$500,000	3 09	4 45	3 60	5 13	5 44	15 20	19 74	30 77	14 07	33 29	19 58	27 11
\$500,000 under \$1,000,000	2 93	4 34	3 38	5 21	4 44	12 70	16 40	30 47	17.21	36 58	21 84	28 65
\$1,000,000 or more	1 39	1 88	1 84	3 06	2 34	4 16	7 13	1219	7 54	26 82	11.87	27 66
axable returns, total	1.80	1.86	1.80	1.93	3.96	5.23	16.52	28.36	6.03	7.52	13.34	18.21
No adjusted gross income	32 04	8 48	25 24	5 83	961	25 12	43 02	34 94	41 72	52 91	00 66	00 66
\$1 under \$5,000	50 04	57.51	56 18	72 64	57 71	58 13	00 66	00 66	57 82	58 61	00 66	00 66
\$5,000 under \$10,000	10 93	13 84	15 55	21 01	29 72	32 72	96 66	96 66	44 52	51 37	96 66	96 66
\$10,000 under \$15,000	7 42	9 78	9 28	12.30	17 05	30 36	57 83	62 29	20 55	22 83	50 30	57 07
\$15,000 under \$20,000	7 48	10.31	00 6	10 62	15.51	27 65	50 08	95 17	16 44	19 73	72 71	79 82
\$20,000 under \$25 000	7 24	954	757	8.98	16 92	28 92	88 33	84 15	21 25	26 42	31 60	50 23
\$25 000 under \$30 000	7 31	10 03	7 40	8 17	17 97	35 9è	44 09	81 50	21 10	25 23	56 35	80 33
\$30,000 under \$40,000	5 82	7 83	5 18	624	12 56	23 61	63 02	71 44	17.31	22 00	30 00	46 12
\$40,000 under \$50,000	5 85	8 59	5 66	6.80	13 90	24 71	53 80	79 61	1872	26 66	46 02	57 24
\$50,000 under \$75,000	4 67	6 20	4 2 4	4.74	10.35	20 92	40 04	94 29	16 94	19 99	37 89	45 73
\$75,000 under \$100,000	06 90	7 70	5 73	6 13	12 70	24 12	40 20	58 37	25 59	35.47	57.57	49 23
\$100,000 under \$200,000	377	4 44	3 65	4 39	7.71	14 94	29 35	43 23	15 11	17 60	3101	43 18
\$200,000 under \$500,000	3 09	4 46	361	5 16	5 45	15 27	19 79	31.11	14 08	33 29	19 59	27 12
\$500 000 under \$1 000,000	2 94	4 35	3.38	5 25	4 45	12.73	16 46	30 61	17 23	36 58	21 91	28 94
\$1 000,000 or more	1 40	1 88	1 84	3.10	2 34	4 16	7 14	12.26	7 54	26 82	11.87	27 66
Andrew Control of the												

Table 1.4CV-Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

		lotal lellta	lotal rental and royalty			Partnership and S corporation	s corporation			Estat	Estate and trust	
	Ta'N	Net income	Ž	Nations	Net	Natincome	†aN	Nat loce	Mot town	amo	2	Not loca
Size of adjusted	1981	allogue		1000	I laer II	coine	lani	loss	Met ine	amos	2	let ioss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(0,2)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(6/)	(80)
All returns, total	1.48	1.63	1.67	17.1	1.76	1.09	2.61	1.65	5.46	5.02	16 29	7.52
No adjusted gross income	7 52	2 97	6 23	4 57	11 25	5 40	6 39	2 56	27 12	17 63	46 27	1613
\$1 under \$5,000	8 51	11 08	8 80	10 90	12 16	18 38	1601	18 46	28 40	34 95	2 00	
\$5,000 under \$10,000	5 49	7 0 4	8 07	10 44	11 03	15 98	13 16	20 90	21 82	25 15	98 91	58 48
\$10,000 under \$15,000	5 22	999	673	8 61	917	12 46	12 40	16 98	20 73	27 85	60 11	82 35
\$15,000 under \$20,000	5 76	7 90	7 42	8 43	9 23	12 38	14 73	17 65	29 59	36 76	70 89	75 89
\$20,000 under \$25 000	6 35	8 60	7 03	8 29	9 89	13 48	14 54	17 96	21 57	29 48	87 02	87 33
\$25,000 under \$30,000.	6 70	8 99	7 07	9 31	10 01	13 24	13 21	17 65	25.79	39 97	64 20	55 13
\$30 000 under \$40,000	5 21	7 13	5 14	90 9	6 85	9 04	1011	13 69	22 53	29 68	87 91	76 80
\$40,000 under \$50 000	5 54	7 86	5 65	673	7 40	9 83	10 42	13.37	19 34	33 39	57 88	06 69
\$50,000 under \$75 000	4 29	5.81	4 22	4 65	5 35	6 62	7 09	00 6	15 40	24 75	53 70	59 49
\$75,000 under \$100,000	5 7 7	7 40	5 74	6 19	6 10	7 66	8 91	96 6	20 48	32 67	53 05	45 41
\$100,000 under \$200 000	3 47	4 28	4 0 4	474	3 19	3 67	517	6 2 8	10 45	16 13	22 74	35 26
\$200,000 under \$500,000	2 85	4 52	4 53	6 30	221	2 91	3 87	4 07	8 21	15 58	17 46	34 94
\$500,000 under \$1,000,000	2 63	4 26	4 05	7 04	210	2 62	3 18	3 65	12 31	14 22	15 09	27 19
\$1,000,000 or more	131	1 79	213	2 88	060	69 0	1 57	1 02	2 76	3 39	5 41	3 83
Taxable returns, total	1.65	1.75	1.87	2.05	1.85	1.10	2 39	2.15	5.77	5.18	17.81	7.69
No adjusted gross income	30 14	8 25	24 29	6 63	21 05	6.30	23.96	4 14	48 26	23 33	23 63	8 12
\$1 under \$5,000	33 33	40.43	62 89	56 21	23 94	30 26	56 23	90 72	36 62	43 08	00 66	00 66
\$5,000 under \$10,000	10 38	12 69	15 83	21 55	19 57	23 00	24 40	53 56	26 59	28 76	96 66	99 95
\$10,000 under \$15,000.	674	8 70	9 26	12 43	12 50	16 55	19 04	26 04	23 63	30.37	99 81	99 81
\$15,000 under \$20,000	6 52	8 90	8 96	10.51	11 16	15 44	19 80	30 29	37.90	53 86	70 92	76 07
\$20 000 under \$25,000	6 63	8 90	7 61	9 20	10 94	15 63	15 78	21 21	22 66	30 44	00 66	00 66
\$25,000 under \$30,000	684	9 25	7 39	8 98	10 29	13 55	14 22	19 47	26 11	41 13	65 94	76 43
\$30,000 under \$40,000	527	7 24	5 22	6 23	98	9 20	10 39	14 90	23 05	29 70	99 54	96 86
\$40,000 under \$50,000	5 55	7 95	5 69	6 82	7 48	66 6	10 63	14 67	20 08	35 42	92 09	71 05
\$50,000 under \$75,000	4 30	5 85	4 24	4 69	5 38	99 9	717	9 46	15 44	24 78	53 74	59 51
\$75,000 under \$100,000	5 79	7 42	5 7 5	6 22	6 13	7 70	8 99	10 33	20 83	33 17	53 11	48 36
\$100,000 under \$200,000	3 47	4 29	4 04	4 77	3 19	3 67	5 18	6 49	10 52	16 48	23 16	35 53
\$200,000 under \$500,000	2 86	4 53	4 54	6 36	221	2 91	3 88	4 22	8 22	15 63	17.51	36 32
\$500,000 under \$1 000,000	2 63	4 27	4 06	7 10	211	2 62	3 19	3.87	12 33	14 26	15 23	30 85
\$1,000,000 or more	1 32	1 80	2 14	2 93	060	69 0	1 58	1 05	276	3 39	5 43	3 84
Vontaxable returns, total	3.58	4.18	3.70	3 63	5.82	6.99	5 17	2.59	16.87	14.54	32.62	47.20

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Number of Amount Numb	Fan		F	Farm					Social sect	Social security benefits			
Number of Amount Number of A		teN	amoza	a N	+ loce	compe	nsation	, L	1	o proportion of	00000	incomi	ncome exclusion
Number of Amount Number of Amount Number of Amount Number of Amount returns Number of Amount Number of Amount returns Numbe	Size of adjusted	Take 1			1033				la.	amooni sedig basaning	aloss income		
(61)	a confi	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1655 487 225 259 171 230 133 148 1554 2357 1545 1619 872 1020 605 605 1554 2357 1545 1619 872 1020 605 605 1554 2357 1196 1463 532 704 475 515 1555 1696 1196 1463 532 704 475 515 1577 2561 11207 1466 575 770 485 516 1577 2561 11207 1466 576 777 527 588 1167 1752 1308 1694 621 622 626 616 622 1574 1830 1518 923 1099 510 660 514 523 1556 1518 923 1099 1544 510 660 514 523 1560 1267 1000 1028 1077 1255 401 435 1575 1586 1518 392 1039 1077 1255 401 435 1560 1267 1000 1028 1077 1255 401 405 1575 1586 1579 1570 622 511 1560 1267 1463 1502 686 686 696 697 1722 2356 1463 1502 686 685 520 521 1561 1765 1021 1171 510 680 522 1561 1762 1341 1613 623 623 641 1575 1267 1021 1171 510 680 522 1576 1576 1627 1630 1177 510 680 522 1576 1577 1630 1177 510 680 520 520 1576 1577 1630 1177 510 680 520 520 1576 1577 1630 1177 510 680 520 520 1576 1577 1630 1177 510 680 520 520 1576 1577 1630 1177 510 680 520 520 1576 1577 1630 1177 510 680 520 520 1576 1577 1580 1177 1580 1280 520 1576 1577 1630 1177 1281 1281 1576 1577 1580 1177 1281 1281 1578 1570 1570 1580 1580 1580 520 1579 1570 1570 1580 1580 1580 520 1570 1570 1570 1580 1580 1580 520 1570 1570 1570 1580 1580 1580 520 1570 1570 1570 1580 1580 1580 520 1570 1570 1570 1580 1580 1580 520 1570 1570 1580 1580 1580 1580 1580 1580 1570 1570 1580 1580 1580 1580 1580 1580 1570 1570 1580 1580 1580 1580 1580 1580 1570 1570 1580 1580		(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)	(91)	(95)
16 16 16 16 16 16 16 16	All returns, total	3.65	4.87	2.29	2.99	1.71	2.30	1.33	1.48	1.64	1.93	5.55	5.19
1344 134 1445 1459 672 1020 606 692 1344 1420 1463 532 704 475 515 1420 1	No adjusted gross income	16 65	18 25	5.27	5 35	18 11	21 91	13.50	13 80	08 09	26 19	11 75	1361
1364 1942 1986 1951 1463 532 704 475 515 1425	\$1 under \$5,000	25 44	33.57	15 45	18 19	8 72	10 20	90 9	6 92	44 80	57 63	12 32	13 90
1320	\$5,000 under \$10,000	13 84	19 42	11 88	14 63	5 32	7 04	4 75	5 15	34 66	49 72	30 73	32 68
1428 2005 1149 1344 527 730 489 543 1468 1468 578 777 527 588 1467 1762 1309 1474 486 6514 652 686 1473 1763 931 1447 486 6514 652 686 146 1767 1768 17	\$10,000 under \$15,000	13 20	19 98	921	13.81	484	6 30	4 53	90 9	25 22	33 54	23 70	56 98
14 67 17 62 13 09 18 94 621 8 06 5 14 5 92 13 09 18 94 621 8 06 5 14 5 92 13 09 16 71 10 18 12 14 2 73 7 16 4 59 2 23 13 09 16 71 10 18 12 14 2 73 7 16 4 57 2 52 4 49 2 52 14 45 14 50 14 50 15 18 2 3 3 10 99 15 18 12 17 12 55 14 6 1 6 7 14 60 1	\$15,000 under \$20,000	14 28	20 02	11 49	13 44	527	7 30	4 93	5 43	15.33	28 14	27.06	26 58
1467 1762 1309 1894 621 808 514 592 1187 1753 931 1447 496 654 367 449 1187 1753 931 1447 496 654 367 449 1145 1518 923 1099 510 660 345 407 1240 1267 1000 1028 11267 390 437 1250 1267 1000 1028 11267 390 437 1251 835 912 1888 2327 390 437 1252 235 330 335 202 205 146 146 162 1253 8985 5239 8916 3620 3620 513 513 1756 2049 3126 1463 1464 499 629 520 520 1756 1267 1002 1137 510 690 529 520 1757 1267 1002 1137 510 690 529 520 1758 1842 1590 1117 510 690 529 541 1758 1842 1590 1857 985 1267 529 540 1759 1450 1670 1857 985 1267 529 540 1769 1767 622 336 340 523 340 1760 1767 622 336 340 523 340 1760 1767 622 336 340 357 446 1760 1767 622 336 340 357 446 1760 1760 1760 1760 1760 1760 1760 1760 1760 1760 1760 357 1848 1297 473 485 350 350 1848 1297 473 485 350 350 1848 1297 473 485 350 1848 1297 473 485 351 1486 1297 473 485 351 1486 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 473 485 351 1848 1297 485 351 1848 1297 485 351 1848 1297 485 351 1848 1297 486 486 1848 1297 486 486 1848 1297 486 1848 1297 486 1848 1297 486 1848 1297 486 1848 1297 486 1848 1297 486 1848 1848 1848 1848 1848 1848 1848 1848 1848 18	\$20,000 under \$25,000	16 17	26 61	12 07	14 66	578	77.7	5 27	5 88	7 16	13 69	30 78	32 46
1187 1753 931 1447 496 654 387 448 11399 11671 1018 11214 573 716 457 523 402 1145 11518 1239 11639 11518 11099 11099 510 660 355 402	\$25,000 under \$30,000	14 67	17 62	13 09	18 94	6.21	8 06	5 14	5 92	5 52	7 13	32 32	30 74
11399 1671 1018 1214 573 716 457 523 1145 1518 923 1099 510 660 356 402 2174 1830 1589 1844 965 1267 577 596 1450 1456 1521 835 912 1077 1255 3401 435 00 1328 1459 704 742 2177 2506 565 541 00 675 622 335 336 358 1562 1740 197 223 00 675 6865 4086 1579 7629 7507 4556 541 00 675 6865 4086 1579 7629 7507 4556 3132 00 675 6865 4086 1579 7629 7507 4556 818 00 675 6865 1463 1802 686 892 523 571 1722 2345 1463 1802 686 892 523 571 1724 2355 1463 1802 686 892 523 571 1725 2365 1463 1802 686 892 523 571 1726 1676 1021 1231 574 719 436 1727 1528 930 1117 510 680 357 404 1728 1522 930 1117 510 680 357 404 1729 1460 1267 1002 1133 516 526 341 436 1726 1727 1727 510 680 526 541 1727 6127 1027 1036 1036 1036 1267 529 542 1728 1740 1180 1267 1368 342 348 1848 1297 473 432 348	\$30,000 under \$40,000	11.87	17 53	931	14 47	4 96	6 54	3.87	4 49	3 89	4 89	30 01	29 28
1145 1518 923 1099 510 660 355 402 2174 1830 1589 1944 985 1267 527 596 1450 1267 1000 1026 1077 1256 401 436 00 1326 1459 704 742 2177 2506 565 541 00 1328 538 3.00 3.93 2.02 2.66 1.46 1.62 00 1328 538 3.00 3.93 2.02 2.66 1.46 1.62 00 1328 538 3.00 3.93 2.02 2.66 1.46 1.62 00 1326 1463 1579 686 891 2.53 3.72 00 1475 229.12 1262 1576 686 891 893 5.25 5.71 1751 1752 229.23 1463 1802 686 892 5.29 603 1753 1953 1954 1953 1954 2.99 5.29 1754 1755 2912 1756 1956 1957 2.66 891 1755 1842 1590 1197 5.00 5.00 3.57 4.04 1756 1522 336 391 1177 5.10 680 3.57 4.04 1758 1450 1621 11231 5.74 719 4.36 5.25 1759 1450 1657 1002 1036 1078 1263 3.91 4.36 1759 1450 1550 1857 3.88 3.42 3.88 1848 1297 4.73 4.92 3.51 4.66 3.42 3.42 1848 1297 4.73 4.92 3.51 4.66 3.42 3.42 1850 1267 1267 1367 1568 3.57 4.66 3.42 1848 1297 4.73 4.92 3.51 4.66 3.42 20 20 20 20 20 20 20	\$40,000 under \$50,000	13 99	16 71	10 18	12 14	573	7 16	4 57	5 23	4 57	5.26	35 60	27 57
21 74 1830 1588 1844 965 1767 527 596 11 65 112 67 1000 1028 1077 1255 401 436 00 13 28 15 21 835 912 1869 2227 390 437 00 13 28 15 27 75 29 565 541 436 671 675 671 437 671 437 671 676 671 672 672 672 672 672 672 672 672	\$50 000 under \$75,000	11 45	15 18	9 23	10 99	5 10	09 9	3.55	4 02	3 55	3 96	27 99	18 26
12.65 12.67 10.00 10.28 10.77 12.55 4.01 4.36 4.37 12.65 15.21 8.35 9.12 18.69 22.27 3.90 4.37 13.28 15.21 8.35 3.58 15.22 17.40 1.97 2.23 2.23 15.22 17.40 1.97 2.23 2.23 2.22 17.40 1.97 2.23 2.23 2.22 2.26 1.46 1.62 2.23 2.23 2.22 2.26 1.46 1.62 2.23 2.23 2.23 2.22 2.26 1.46 1.62 2.23 2.23 2.23 2.24 2.23 2.24 2.23 2.24 2.23 2.24 2.23 2.24 2.23 2.24 2.23 2.24	\$75,000 under \$100,000.	21 74	18 30	15 89	18 44	9 85	12 67	5.27	5 96	5 27	265	21 33	20 91
12.85 15.21 8.35 9.12 18.88 23.27 3.90 4.37 6.75 6.22 3.35 3.58 15.22 17.40 1.97 2.23 7.05 6.8 6.5 4.0 8 15.79 7.6 29 7.5 07 4.5 58 3.72 7.05 6.8 6.5 4.0 8 15.79 7.6 29 7.5 07 4.5 58 3.72 7.04 3.8 30 2.2 0.9 3.1 0.2 7.5 07 4.0 89 2.8 3 3.1 3.2 7.05 6.8 6.5 4.0 8 15.79 7.6 29 7.5 07 4.5 58 3.1 2 7.05 6.8 6.5 4.0 8 15.79 7.6 29 7.5 07 4.5 58 3.1 2 7.05 6.8 6.5 7.2 0.9 7.5 0.9 7.5 0.7 7.5 0.9 7.5 0.9 7.05 7.0	\$100,000 under \$200,000	14 50	12 67	10 00	10 28	10 77	12.55	4 01	4 36	4 01	437	15 67	14 53
13.28 14.59 7.04 74.2 21.77 25.06 5.65 5.41 4.36 6.22 3.35 3.58 15.52 17.40 1.97 2.23 e 7.025 6.86.5 4.08 15.79 76.29 75.07 45.58 37.72 e 7.025 6.86.5 4.08 15.79 76.29 76.29 75.07 45.58 37.72 e 7.025 6.86.5 4.08 15.79 76.29 75.07 45.58 37.72 2.794 38.30 22.90 31.02 96.71 17.91 7.66 81.8 2.794 31.26 14.34 118.05 89.1 7.69 7.69 7.69 81.8 17.22 22.55 14.63 118.05 89.1 7.29 82.20 5.71 17.56 2.91 14.64 4.99 6.58 8.20 5.20 6.13 17.57 16.58 17.67 17.99 17.84 4.	\$200,000 under \$500,000	12 85	15 21	8 35	9 12	18 68	23 27	3 90	4 37	3.90	437	15 37	14 14
675 622 335 358 1552 1740 197 223 436 538 300 393 202 266 146 162 6 7025 6865 4088 1579 7620 266 146 162 2704 3126 4088 1579 7620 4069 2633 3132 2704 3126 1634 1605 691 4069 2633 3132 1722 2355 1463 1802 625 840 522 613 1722 2365 1463 1802 625 840 523 613 1724 1724 1862 1876 625 840 520 571 1403 1872 1876 625 840 529 526 613 1147 1526 1021 1117 510 606 357 404 11480 1527 1021 1144 1289	\$500,000 under \$1,000,000	13 28	14 59	7 04	7 42	21 77	25 06	5 65	5.41	5 65	5 42	16 41	17 96
4.36 5.38 3.00 3.93 2.02 2.66 1.46 1.62 1.025 68.65 40.88 15.79 76.29 76.29 75.07 45.56 37.72 20.49 36.50 52.39 89.16 36.20 40.69 26.33 37.72 20.49 31.28 14.34 18.02 89.7 7.91 7.66 81.8 17.22 22.55 14.63 18.02 6.61 892 5.22 6.13 17.22 22.91.2 17.62 15.76 6.25 8.40 5.39 6.03 17.55 29.12 17.62 15.76 6.25 8.40 5.39 6.01 17.03 16.79 10.21 12.1 12.62 15.76 6.25 8.40 5.39 6.03 14.03 16.76 10.21 11.17 5.14 7.99 6.25 6.25 8.40 5.20 5.26 14.03 16.76 10.21 11.17 5	\$1,000,000 or more	675	6 22	3 35	3 58	15.52	17 40	1 97	2 23	197	2 23	10 27	9 84
e 77.25 68.65 40.86 15.79 76.29 75.07 45.56 37.72 27.94 98.95 52.39 89.16 36.20 40.69 26.33 31.32 27.94 38.30 29.08 31.02 96.7 12.91 7.66 81.8 20.49 31.26 14.34 18.05 6.91 8.93 5.52 6.13 17.22 23.55 14.63 18.02 6.96 8.92 5.23 6.13 17.55 29.12 17.62 15.76 6.95 8.40 5.39 6.03 17.50 17.51 19.13 14.64 4.99 6.50 3.90 4.53 11.01 17.65 10.21 17.14 7.19 4.99 6.50 3.57 4.04 14.03 16.76 10.21 17.17 5.10 6.60 3.57 4.04 14.40 16.59 11.17 5.10 6.60 3.57 4.04 17.66<	Taxable returns, total	4.36	5.38	3.00	3.93	2.02	2.66	1.46	1.62	1.65	1.94	9.92	7.32
27 84 98 95 62 38 89 16 36 20 40 68 28 33 31 32 27 84 38 30 29 09 31 02 967 129 1 7 66 918 20 49 31 26 14 34 18 05 89 1 89 3 5 52 6 13 17 22 23 55 14 63 18 02 6 66 89 2 5 29 6 13 17 55 29 12 17 62 15 76 6 66 8 40 5 39 6 01 11 91 17 65 93 6 14 64 4 89 6 59 390 4 53 14 03 16 79 10 21 17 31 5 74 7 19 4 59 5 26 14 03 16 79 10 21 11 17 5 10 6 60 3 57 4 04 14 03 16 50 16 57 9 65 12 67 6 60 3 57 4 04 14 50 15 50 10 36 11 77 5 10 6 60 3 57 4 04 14 50 15 50 <td>No adjusted gross income</td> <td>70 25</td> <td>68 65</td> <td>40.88</td> <td>15 79</td> <td>76 29</td> <td>75 07</td> <td>45 58</td> <td>37 72</td> <td>29 07</td> <td>41 70</td> <td>00 66</td> <td>00 66</td>	No adjusted gross income	70 25	68 65	40.88	15 79	76 29	75 07	45 58	37 72	29 07	41 70	00 66	00 66
27 84 38 30 29 09 31 02 967 129 1 766 918 20 49 31 26 14 34 18 05 89 1 89 3 552 613 17 22 23 55 14 63 16 02 666 89 2 527 613 17 55 29 12 17 62 15 76 628 840 539 603 11 91 17 65 936 14 64 489 659 390 453 14 03 16 79 10 21 17 31 574 719 459 526 14 03 16 79 10 21 11 17 510 660 357 404 14 45 15 25 936 11 17 510 660 357 404 14 50 15 25 930 11 17 510 660 357 404 14 50 15 25 930 11 17 510 660 351 404 14 50 15 25 15 20 10 25 </td <td>\$1 under \$5,000.</td> <td>99 95</td> <td>98 82</td> <td>52 39</td> <td>89 16</td> <td>36 20</td> <td>40 69</td> <td>26 33</td> <td>31 32</td> <td>00 66</td> <td>00 66</td> <td>99 85</td> <td>99 85</td>	\$1 under \$5,000.	99 95	98 82	52 39	89 16	36 20	40 69	26 33	31 32	00 66	00 66	99 85	99 85
20.49 31.26 14.34 18.05 6.91 88.3 5.52 6.13 17.22 23.55 14.63 18.02 6.66 8.92 5.23 5.71 17.53 29.12 17.62 15.76 6.65 8.40 5.99 6.03 17.50 17.62 17.67 6.28 8.40 5.99 6.03 11.6 17.65 19.36 14.64 4.99 6.59 3.90 4.53 11.47 15.25 9.30 11.17 5.10 6.60 3.57 4.04 21.76 18.42 15.50 11.17 5.10 6.60 3.57 4.04 14.50 12.67 10.02 11.17 5.10 6.60 3.57 4.04 14.50 15.27 10.02 10.36 10.76 12.67 5.29 5.99 17.86 15.22 3.36 3.57 4.04 4.36 17.86 15.22 3.47 3.49 3.42	\$5,000 under \$10,000	27 94	38 30	29 09	31 02	29 6	12.91	2 66	8 18	50 07	53 32	49.57	58 14
17.22 23.55 14.83 18.02 6.66 6.92 5.23 5.71 17.55 12.62 15.76 6.25 8.40 5.39 6.03 15.08 18.22 13.41 19.13 6.28 8.20 5.21 6.01 14.03 15.05 10.21 12.31 5.74 719 4.59 5.26 11.47 15.25 9.30 11.77 5.10 6.60 3.57 4.04 14.50 12.67 12.67 5.29 5.29 14.50 12.67 12.63 12.67 12.63 12.67 12.63 12.67 12.63 12.6	\$10,000 under \$15,000	20 49	31 26	1434	18 05	6.91	8 93	5 52	613	26 90	34 65	57 45	57 64
17 15 17 17 17 17 18 18 18 18	\$15,000 under \$20,000	17 22	23 55	14 63	18 02	999	8 92	5 23	571	16 88	31 81	31 69	31 18
15 08	\$20,000 under \$25,000	17 55	29 12	12 62	15 76	6 25	8 40	5 39	6.03	7 33	14 18	40 01	41 84
1191 1765 936 1464 499 659 390 453 453 410 4103 1679 1021 1231 574 719 459 526 526 404 413 413 412 413 412 413 412 413 412 413 413 412 413 412 413 413 412 413 413 413 414 415 416	\$25,000 under \$30,000	15 08	18 22	13 41	19 13	6 28	8 20	521	6 01	5 61	7 22	35 61	33 69
1403 1679 1021 1231 574 719 459 528 1147 1525 930 1117 510 660 357 404 1450 11267 1002 1036 1078 11263 401 436 1267 1267 1267 1267 1267 1263 1267 1263 1267 1263 1267 1263 1267 1263 12	\$30 000 under \$40,000	11 91	17 65	9 36	14 64	4 99	6 2 8	3 90	4 53	3 92	4 93	35 61	34 37
1147 1525 930 1117 510 660 357 404 2176 1842 1590 1857 985 1267 529 599 1450 1267 1002 1036 1078 1263 401 438 00 1329 1460 706 777 2183 2516 566 542 677 622 336 360 1552 1740 196 223	\$40,000 under \$50,000.	14 03	16 79	1021	12.31	574	7 19	4 59	5 26	4 59	5 28	36.28	28.37
21 76 18 42 15 90 18 57 985 12 67 5 29 5 99 1 450 12 67 10 02 10 36 10 76 12 63 4 01 4 38 0 17 86 15 22 8 37 9 18 18 69 22 28 3 91 4 38 0 13 29 14 60 7 06 7 06 17 7 21 83 25 16 5 66 5 42 8 48 12 97 4 73 4 92 3 51 4 66 3 42 3 88 1 466	\$50,000 under \$75,000	11 47	15 25	9 30	11.17	5 10	09 9	357	4 04	357	3 98	27 99	18 26
1450 1267 1002 1036 1076 1263 401 436 1280 1280 1280 1280 1280 1280 1380 1329 1460 706 706 706 1552 390 1552 1740 196 228 1848 1297 473 432 331 466 342 338 1	\$75,000 under \$100,000.	21 76	18 42	15 90	18 57	9 85	12 67	5 29	5 99	5 29	5 99	22 39	21 88
12.86 15.22 837 918 16.69 23.28 391 4.38 00 13.29 14.60 7.06 7.47 21.83 23.16 5.68 5.42 8.48 12.97 4.73 4.92 3.51 4.66 3.42 3.88 1	\$100,000 under \$200,000	14 50	12 67	10 02	10 36	10 76	1263	4 01	4 36	4 01	4 37	15.86	14 69
00 13.29 14.60 7.06 7.47 21.83 25.16 5.66 5.42 2.33 6.77 6.22 3.60 15.52 17.40 1.98 2.23 8.88 1.2.97 4.73 4.92 3.51 4.66 3.42 3.88 1	\$200,000 under \$500,000	12 86	15 22	8 37	918	18 69	23 28	391	4 38	391	4 38	15 43	14 19
677 622 336 360 1552 1740 198 223 848 1297 473 4,92 351 466 342 388 1	\$500,000 under \$1,000,000	13 29	14 60	2 06	7 4 7	21 83	25 16	5 66	5 42	2 66	5 43	16 45	18 01
8.48 12.97 4.73 4.92 3.51 4.66 3.42 3.88	\$1,000,000 or more	6.77	6 22	3 36	3 60	15.52	17 40	1 98	2 23	1 98	2 23	10 29	9 84
	Nontaxable returns, total	8.48	12.97	4.73	4.92	3.51	4.66	3 42	3.88	12.89	17.65	6.86	8.03

Table 1.4CV-Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continue

			Tout C	000000						Statutor	Statutory adjustments		
Marche of Amount Marche of A						Netope	erating						
Commonity Number of famours Amount of famours Number of famours N	Size of adjusted	Net	псоте	Ne	t loss	102	52	To	tal	Primary IRA	4 payments	Secondar	Secondary IRA payments
182 184	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
182 2.86 9.85 8.54 4.79 1.97 0.77 1.22 2.84 2.54 100000 6.41 7.75 4.68 9.68 1.14 2.79 1.79 6.60 1.77 1.75 10,000 7.22 9.22 2.48 1.44 2.79 2.79 0.60 1.67 1.75 10,000 7.22 1.73 4.77 2.79 2.79 0.64 1.77 1.75 20,000 7.23 1.15 4.014 6.13 2.24 2.75 6.40 1.67 1.75 20,000 7.23 1.15 4.014 6.13 2.24 2.26 3.25 0.64 1.77 1.78 20,000 8.70 1.15 4.014 6.13 2.24 2.2		(63)	(94)	(36)	(96)	(97)	(96)	(66)	(100)	(101)	(102)	(103)	(104)
e (10.96) 9.62 24.87 (44.3) 4.39 1.39 5.80 8.66 20.31 22.20 6.4.1 7.75 4.89 58.81 2.54 27.20 4.03 6.68 16.20 17.00 7.50 11.20 42.15 44.77 2.37 2.265 3.25 6.64 6.61 10.20 17.00 7.50 11.46 44.01 61.36 2.25 3.25 6.64 6.61 10.20 17.00 <td>All returns, total</td> <td>1.82</td> <td>2.56</td> <td>9.53</td> <td>8.54</td> <td>4 28</td> <td>1.37</td> <td>0.77</td> <td>1 22</td> <td>2.34</td> <td>2,43</td> <td>3.05</td> <td>3.19</td>	All returns, total	1.82	2.56	9.53	8.54	4 28	1.37	0.77	1 22	2.34	2,43	3.05	3.19
641 775 4889 5881 2154 2750 403 688 1620 1758 1620 1758 1620 1758 1620 1758 1620 1758 1620 1758 1620 1758 1620 1758 1620 1758 1620 1758 165	No adjusted grošs income	10 99	9 52	24 87	14 43	4 39	1 39	2 90	8 48	20.31	22 20	24 09	27 57
6 87 9 80 445 467 1947 23 65 3.55 6 43 1273 1296 773 1115 4014 6136 22 73 22 66 355 644 1063 1136 773 1114 4014 6136 22 73 22 66 356 356 769 1136 750 1146 4446 6136 22 63 22 66 356 769 769 1136 657 1126 32 20 36 34 32 61 379 4704 370 279 779 778 778 657 1126 37 70 4693 32 61 32 61 378 778 </td <td>\$1 under \$5,000</td> <td>6 41</td> <td>7 75</td> <td>48 99</td> <td>58.81</td> <td>21 54</td> <td>27 30</td> <td>4 03</td> <td>8 88</td> <td>16 20</td> <td>17 63</td> <td>47 81</td> <td>42 52</td>	\$1 under \$5,000	6 41	7 75	48 99	58.81	21 54	27 30	4 03	8 88	16 20	17 63	47 81	42 52
7.32 11.230 42.16 45.77 23.79 30.60 3.55 5.44 10.68 7.78 11.15 44.16 6136 25.23 22.95 3.53 6.04 10.68 7.59 11.16 44.18 6136 25.23 22.96 3.50 3.53 6.04 8.61 8.59 12.86 32.20 4.983 22.96 30.90 2.79 4.51 7.98 9.57 10.20 30.99 4.993 22.10 32.90 2.79 4.51 7.99 9.57 10.20 30.99 4.704 4.384 32.93 3.25 4.81 6.71 9.57 10.20 30.99 4.704 4.394 32.90 3.54 4.84 6.91 3.54 4.84 6.91 3.54 6.91 3.54 3.54 3.94 11.73 3.94 3.54 3.54 3.54 3.54 3.54 3.54 3.54 3.54 3.54 3.54 3.54 3.	\$5,000 under \$10,000	687	9 80	4451	49 72	18 47	23 65	3 25	6 43	12.73	12.96	43 51	48 99
778 1115 4014 6136 2523 2296 3567 363 604 861 759 1146 4448 5953 2296 3567 3867 369 583 789 840 1286 3720 5434 4964 3567 386 583 789 657 1020 3089 4704 4464 3249 279 462 573 789 657 1020 3089 4704 4464 3249 279 462 573 789 778 4704 4664 270 462 578 778 4704 4664 270 462 578 778 4704 4664 270 676 677 778 671 778 778 778 671 778 778 778 778 778 778 778 778 778 778 778 778 778 778 778 778 778 778 778	\$10,000 under \$15,000	7 32	12 30	42 16	45 77	23 79	30 60	3 25	5 44	10.68	11 36	19 71	20 82
756 1146 4446 5653 29 68 35 67 386 583 769 840 1285 320 4446 5601 367 573 788 659 938 370 4493 320 4504 5001 367 573 788 659 1020 3096 4704 4364 3204 279 482 578 788 655 1152 3221 3574 3170 2615 251 365 671 578 90 354 1162 3545 268 268 354 481 578 671 671 481 578 671 671 778 778 671 778	\$15,000 under \$20,000	7.78	1115	40 14	61 36	25 23	22 95	3.53	6 04	8.81	934	13 88	14 00
8 40 1286 3220 5434 4984 5001 384 573 573 573 738 738 573 770 4983 3219 3349 279 451 550 770 4883 3219 3349 375 451 550 772 550 770 4883 3249 375 476 4784 370 2615 279 451 550 671 90 1152 3394 2685 3340 3544 4894 666 770 460 354 670 670 354 4940 670 670 670 354 251 670 586 670 670 670 586 670 586 670 586 670 586 671 772 686 770 770 770 770 770 770 770 770 770 770 770 770 770 770 770 770 770 770 770	\$20,000 under \$25,000	7 59	11 46	44 48	56 53	29 68	35 67	3 86	5 83	7 69	8 05	11 65	12 18
5 59 9 38 3770 49 93 32 19 32 49 279 451 550 6 57 1020 30 99 4704 4764 323 223 355 671 675 671	\$25,000 under \$30,000	8 40	12 95	32 20	54 34	49 64	50 01	3.87	5 73	7 38	2 66	11 87	12 41
657 1020 30.89 47.04 43.64 32.93 32.51 36.54 47.04 47.04 47.04 47.04 47.04 47.04 28.15 25.1 36.5 67.1 6.55 1152 32.21 35.44 37.0 28.15 25.1 3.06 67.1 9. 3.440 76.1 119.97 17.86 17.83 137.8 2.01 3.00 28.7 48.4 8.66 9. 3.78 8.60 13.12 2.27 14.40 111.33 2.16 2.88 5.18 5.18 5.00 2.87 5.84 6.18 6.66 2.70 0.86 2.17 2.98 5.18 5.18 5.14 1.14.00 2.17 2.98 5.18<	\$30,000 under \$40,000	5 99	9 38	37 70	49 93	32 19	33 49	2 79	451	5 50	5 99	7 47	8 08
4 88 8 73 32 21 35 74 3170 26 15 25 1 386 671 9 655 1152 33 96 35 45 20 82 33 40 354 4 94 8 66 0 440 761 1197 21 96 20 01 1763 221 30 0 536 0 378 860 1312 22 73 1440 1113 216 38 7 551 0 20 129 1364 16 46 20 0 28 0 28 7 551 0 20 276 10 64 10 71 1189 250 38 8 518 518 518 1 129 316 52 4 10 71 1189 250 38 8 518	\$40,000 under \$50,000	657	10 20	30 99	47 04	43 64	32 93	3 25	4 82	672	7 25	8 00	8 44
6 55 1152 33 96 35 45 20 82 33 40 354 4 94 8 66 0 357 761 19 97 21 86 2001 17 83 221 300 538 0 357 8 71 11 89 17 83 17 83 1378 209 287 551 0 129 360 13 12 22 73 14 40 11 13 2 16 388 518 518 1 129 318 564 668 2 70 0 89 2 17 2 89 2 17 2 89 2 200 276 10 54 10 71 11 85 2 50 0 95 17 74 2 89 2 70 0 89 2 17 2 89 2 17 2 89 2 17 2 89 2 17 2 89 2 17 2 89 2 17 2 89 2 18 2 89 2 18 2 89 2 18 2 89 2 18 2 89 2 18 2 89 2 18 2 18 2 89 2 18	\$50,000 under \$75,000	4 88	8 73	32 21	35 74	31 70	26 15	251	3 85	671	6 87	8 02	8 77
0 440 761 1997 2186 2001 1763 221 300 538 0 357 871 1189 1786 1783 1378 209 287 551 0 378 860 1312 2273 1440 1113 216 388 518 200 276 1064 1071 1189 256 270 088 217 286 982 276 2660 348 1685 224 2182 2079 243 1153 1482 686 3965 1646 277 2860 1787 286 1787 286 1787 286 1787 286 1786 1787 286 1787 286 1787 286 1786 1787 286 1787 286 188 178 178 178 188 178 178 178 178 178 178 178 178 178 178	\$75.000 under \$100,000	6 55	11 52	33 96	35 45	26 82	33 40	3.54	4 94	8 66	8 81	6 28	10 36
9. 357 871 1169 1758 1783 1378 208 287 551 90 378 860 1312 2273 1440 1113 216 388 518 1 29 378 360 136 164 1071 1189 275 068 170 243 e 3833 950 2580 348 1685 224 2162 2079 2115 288 1153 1492 650 2580 348 1685 1646 2737 2907 2115 2917 298 1153 1492 651 7046 1784 8903 1646 2737 2907 2115 2917 298 1648 2737 2907 2115 298 1613 1648 2737 2907 1613 1613 1613 1613 1613 1613 1613 1613 1613 1613 1614 2737 2709 2714 2714<	\$100,000 under \$200 000	4 40	7 61	19 97	2186	20 01	17 63	221	3 00	5 38	5 46	5 87	6 16
00 378 860 1312 2273 1440 1113 216 388 518<	\$200,000 under \$500 000	357	8 71	11 69	17 58	17 83	13.78	2 09	2 87	551	5 59	6 18	6 93
1.29 318 584 618 666 270 068 217 286 e 3833 950 256 1054 1071 1189 255 095 130 243 e 3833 950 2580 349 1685 224 2182 2079 2115 243 1153 1482 964 9965 7774 8903 1646 2737 2017 243 982 1153 4845 8965 7774 8903 1646 2737 2007 243 982 1153 4845 4800 4016 2837 489 816 1708 1113 896 1172 4816 5745 3395 3397 3396 466 327 486 720 968 896 1172 5183 6709 3357 3367 346 506 746 576 897 1172 3108 573 3	\$500,000 under \$1,000,000	3.78	8 60	13 12	22 73	14 40	1113	2 16	3 88	5 18	5 26	2 90	6 44
e 38.33 950 2.56 0.95 1.071 11.89 2.55 0.95 1.30 2.43 e 38.33 950 25.80 3.49 116.85 2.24 21.82 20.79 21.15 115.3 14.82 63.11 70.48 178.4 89.03 16.46 27.37 20.07 21.15 8.96 115.3 48.45 89.65 77.48 89.03 16.46 27.37 20.07 20.07 8.96 117.2 48.45 48.00 40.16 28.37 48.99 81.8 117.06 117.0 8.10 117.2 48.16 57.45 33.37 33.95 33.37 48.6 72.0 96.8 8.10 117.2 51.86 57.45 33.95 33.97 33.67 35.57 24.9 48.6 72.0 96.8 8.10 11.53 33.97 35.71 28.44 36.26 25.1 35.7 27.0 27.0 27.0	\$1,000,000 or more	1 29	318	5 84	6 18	999	2 70	0.88	217	2 98	3 02	3 60	4 04
e 39 33 950 25 80 34 9 1685 224 21 82 20 78 21 15 21 15 21 15 21 15 21 15 21 15 21 15 22 80 21 15 <td>Taxable returns, total</td> <td>2.00</td> <td>2.76</td> <td>10.64</td> <td>10 71</td> <td>11.89</td> <td>2.55</td> <td>0.95</td> <td>1 30</td> <td>2 43</td> <td>2 52</td> <td>3.14</td> <td>3.29</td>	Taxable returns, total	2.00	2.76	10.64	10 71	11.89	2.55	0.95	1 30	2 43	2 52	3.14	3.29
927 964 9965 7874 9903 1646 2737 2907 3 1153 1492 6311 7046 4131 3666 659 1056 1613 1 982 1153 4845 4800 4161 2837 489 818 1206 1613 1 896 1172 5193 6709 3037 30.86 456 720 966 1 810 11724 4816 5745 33.95 30.76 456 720 966 1 603 944 3766 50.35 30.76 30.76 30.87 </td <td>No adjusted gross income</td> <td>38 33</td> <td>9 50</td> <td>25 80</td> <td>3 49</td> <td>16 85</td> <td>2 24</td> <td>21 82</td> <td>20 79</td> <td>21 15</td> <td>21 39</td> <td>27 50</td> <td>21 76</td>	No adjusted gross income	38 33	9 50	25 80	3 49	16 85	2 24	21 82	20 79	21 15	21 39	27 50	21 76
1153 1492 6311 7046 4131 36.68 658 1058 1613 982 1153 4845 4800 4016 2837 489 1058 1613 856 1172 5193 6709 3937 3967 486 720 966 603 1224 4816 5745 3395 3976 416 632 746 603 944 3766 5075 3557 3967 261 489 746 661 1009 3106 4762 3557 3267 367 367 367 367 367 367 367 368 571 672 370 251 370 571 489 673 367 367 368 571 367 368 571 368 571 370 370 370 370 370 370 370 370 370 370 370 370 370 370 371	\$1 under \$5,000	9 27	9 64	99 82	99 85	7874	89 03	16 46	27 37	29 07	31 54	00 66	00 66
982 11553 4845 4800 4016 2837 489 818 1206 896 1172 5183 6709 3937 3086 486 720 966 1206 810 11724 4816 5745 3395 3976 416 632 794 853 1329 3221 5641 6486 3967 261 459 746 661 1008 3108 5025 3557 3667 261 484 673 657 1153 3397 3571 2843 356 251 367 672 0 439 765 1153 3397 3571 2844 3626 355 485 666 0 439 765 1173 1173 11845 11451 209 536 1 257 867 868 275 369 251 369 518 1 129 129	\$5,000 under \$10,000	11 53	14 92	63 11	70.46	41.81	36 68	6 2 8	10 58	16 13	16 65	82 28	82 26
8 96 1172 5183 67 09 38 37 30 66 456 720 966 8 10 1234 48 16 57 45 39 46 39 46 720 966 8 55 1329 32 21 54 61 64 86 50 18 39 4 59 0 74 6 6 63 94 4 37 86 50 35 35 57 38 67 26 1 45 3 74 6 6 61 1009 31 06 47 82 45 62 35 43 32 6 74 6 6 67 11 53 31 06 47 82 45 62 35 43 32 6 74 6 6 67 11 53 31 08 47 82 32 6 27 30 25 1 48 6 6 57 11 53 32 08 32 6 35 5 36 5 86 6 1 29 12 54 35 7 28 4 36 5 36 5 86 6 1 29 12 54 14 51 14 51 20 6 28 7 86 6 1 29 32 5	\$10,000 under \$15,000	9.82	13 53	48 45	48 00	40 16	28 37	4 89	8 18	12 06	12 86	30 79	32 45
8 10 1234 48 16 57 45 33 95 39 76 416 632 794 6 53 1329 3221 54 61 64 86 50 16 394 590 746 6 61 1009 37 86 50.75 35 57 38 67 26 1 45 3 746 6 61 1009 31 06 47 82 45 02 35 43 32 6 74 6 57 1 6 657 11 53 31 06 47 82 45 02 27 30 25 1 38 7 67 2 0 4 39 76 5 19 99 21 84 36 26 36 5 86 6 86 6 0 3 57 11 71 17 73 18 45 14 51 209 28 7 51 8 0 3 79 86 4 13 18 23 16 14 71 14 71 27 5 38 9 51 8 1 29 3 22 5 85 6 25 6 84 27 5 0 68 21 8 51 8 4 54 6 57	\$15,000 under \$20,000	8 96	11 72	51 93	60 29	36 37	30 86	4 56	7 20	99 6	1012	16 21	16 63
8 55 1329 3221 5461 6486 5018 394 590 746 6 61 1008 37.86 50.25 3557 38.67 261 453 551 6 61 1008 31.06 47.82 4502 37.33 32.68 261 453 551 6 61 1009 31.06 47.82 4502 27.30 251 48.4 67.3 10 48.9 1153 33.7 35.7 27.84 36.26 355 48.6 86.6 10 3.57 1171 17.73 18.45 1451 2.09 2.07 5.81 10 3.79 86.4 12.16 2.37 14.17 27.7 3.89 5.18 10 3.79 86.4 12.8 14.07 4.51 1.38 2.18 2.81 2.88 10 3.99 86.5 8.25 8.84 2.75 0.89 2.18 2.98 11	\$20,000 under \$25,000.	8 10	1234	48 16	57 45	33 95	39 76	4 18	6 32	7 94	8 26	12 51	12 92
6 63 9.44 37.86 50.25 35.57 39.67 281 4.53 551 6 61 110.99 31.06 47.82 45.02 35.43 3.26 4.84 673 4 89 87.1 32.2 37.03 23.08 27.30 251 387 672 0 43.9 7.65 19.89 27.80 27.30 251 8.65 8.65 0 3.57 1.87 2.84 18.73 2.20 300 5.38 0 3.99 8.64 12.36 14.73 14.41 2.77 3.99 5.81 1 1.29 3.22 5.65 6.84 2.75 0.89 2.18 5.88 1 4.54 6.57 2.123 14.07 4.51 1.38 1.78 3.81 9.13	\$25,000 under \$30,000	8 55	13 29	32 21	54 61	64 86	50 18	3 94	2 90	7 46	7.76	12 08	12 60
6 6 6 1 10 0 9 31 0 6 47 82 45 2 25 43 3 2 6 48 4 6 73 6 72 48 9 9 9 1 0 0 9 31 0 9 10 9 10 9 10 9 10	\$30,000 under \$40 000	6 03	9 44	37 86	50 25	35.57	38 67	2 81	4 53	5 51	6 01	7.50	8 11
489 671 2232 3703 3208 2730 251 367 672 0 657 1153 3397 3571 2844 3628 355 495 866 0 439 765 1999 2166 2067 1873 220 300 538 0 357 877 1171 1773 11845 220 209 581 129 362 684 275 684 275 389 518 454 657 2123 1407 451 158 381 913	\$40,000 under \$50,000	661	10 09	31 06	47 82	45 02	35 43	3 26	4 84	673	7.26	8.02	8 45
6 57 11 53 33 97 35 71 28 44 36 26 35 26 49 85 66 66 0. 4 39 7 65 19 98 21 66 20 57 18 73 2 20 3 00 5 38 0. 3 57 8 77 11 71 17 73 18 45 14 51 2 09 2 87 5 51 1 29 3 22 5 68 6 84 2 36 6 84 2 75 3 99 5 18 1 454 6 57 2 123 14 07 4 51 1 58 178 3 81 9 13	\$50,000 under \$75,000	4 89	8 71	32 32	37 03	32 08	27 30	2 51	3 87	6 72	688	8 03	8 77
3 4 3 7 65 19 98 21 86 20 57 18 22 22 3 00 538 00 3 3 5 11 17 17 18 23 6 28 28 551 00 3 3 9 6 14 14 21 38 518 1 129 3 2 5 6 5 6 8 2 18 2 98 4 5 6 2 6 4 2 7 0 88 2 18 2 98 4 5 6 4 4 4 1 1 88 1 9 13 9 9 1 9 1 4 1 1 1 9 1 3 1 9 1 3 1 3 1 <td>\$75,000 under \$100,000</td> <td>6 57</td> <td>11 53</td> <td>33 97</td> <td>35 71</td> <td>28 44</td> <td>36 26</td> <td>3 55</td> <td>4 95</td> <td>8 66</td> <td>8 81</td> <td>69 6</td> <td>10 36</td>	\$75,000 under \$100,000	6 57	11 53	33 97	35 71	28 44	36 26	3 55	4 95	8 66	8 81	69 6	10 36
3. 3.57 877 1171 1773 1845 1451 2.09 2.87 551 00 3.79 8.64 1318 2316 1473 1141 217 3.89 518 1.29 3.22 5.85 6.25 6.84 2.75 0.68 2.18 2.98 4.54 6.57 2.123 14.07 4.51 1.58 1.78 381 913	\$100,000 under \$200,000	4 39	7 65	19 98	21 86	20 57	18 73	2 20	3 00	5 38	5 46	5 87	6 16
00 379 864 1318 2316 1473 1141 2.17 3.89 5.18 1.18 1.29 5.18	\$200,000 under \$500,000.	3.57	8.77	1171	17.73	18 45	14 51	2 09	2 87	5.51	5 59	6 18	6 94
129 322 585 625 684 275 088 218 298 4.54 6.57 2123 14,07 4.51 1.58 1.78 381 913	\$500,000 under \$1,000,000	3 79	8 64	13 18	23 16	1473	11 41	217	3 89	5 18	5 26	2 90	6 44
4.54 6.57 21.23 14.07 4.51 1.58 1.78 3.81 9.13	\$1,000,000 or more	1 29	322	5 85	6 25	6 84	2.75	0 88	2 18	2 98	3 02	3 60	4 04
	Nontaxable returns, total	4.54	6.57	21.23	14.07	4.51	1.58	1.78	3 81	9.13	9.61	12.00	12 76

Table 1.4CV--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

The adjustment adjustment returns adjustment returns (105) (106) (105) (106) (105) (106) (105) (106) (Number of Amount tax Number of (107) (108) (107) (108) (109)	Amount (108) (109) 1.09 5.55 4.00 6.01 4.06 6.01 4.26 4.22 4.25 4.25 4.25 4.25 4.25 4.25 4.25	Reaph plan Rea	Siston and Amount Amount (110)	Forfeted interest penalty Number of Interest (111) (112) (112) (113) (11	Interest Amount (112) (1		Allmony paid (114) (114) 4 86 18 70 4 88 1 33 25 32 13 31 71 25 92 28 85 18 53 18 53 18 53 18 53	Sett-employee health insurance deduction Number of Amour returns (115) (116) (116) (115) (116) (115) (yed health deduction Amount (116) 2.75	Other adjustments Number of Am returns	er nents Amount
557 796 Come 39 13 57 58 Come 39 13 57 58 Come 39 13 57 58 Come 25 57 796 Come 25 52 33 10 Come 27 55 29 53 Come 27 55 29 53 Come 15 17 27 25 Come 15 27 29 20 Come 15 24 20 Come 15 24 20 Come 15 25 27 29 Come 15 29 29 Come 15 29 20 Come 29 20	(107) (107)	Amount (109)	(109) (109) (109) (2.85) (2.85) (46.49	Amount (110) 2.32 2.32 33.22 2.33 33.02 2.33 33.02 2.8 42 2.8 42 2.8 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0	returns (111) (11)	Amount (112) (112) 43.33 93.469 93.52 93.52 93.53 93.54 69.95 93.5	Number of returns (113) 5.47 5.20 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8	Amount (114) 4 86 18 70 43 81 33 25 32 13 77 25 82 29 85 18 83 17 15 43 43	Number of returns (115) (115) 2.53 1.6.42 1.8.93 1.1.25 1.1.25 1.2.25 8.57	Amount (116)	Number of returns	Amount (418)
come (105) (109) ((107) 0 0 71 0 0 71 0 0 71 0 0 72 0 0 73 0 0 73 0 0 73 0 0 73 0 0 73 0 0 74 0 0 74 0 0 74 0 0 0 0 74 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(108) 1.00	(109) 2.85 62.77 62.77 46.49 30.34 25.87 25.87 25.87 25.87 25.87 25.87 27.87 2	(110) 2.2.22 2.2.22 5.0.48 85.08 85.04 23.32 23.32 25.22 28.42 28.42 28.28 28 28 28 28 28 28 28 28 28 28 28 28 2	(111) 8	(112) 10.78 4.3.33 34.69 30.52 30.11 34.76 35.03 35.46 35.03 35.46 36.41 42.70	5 47 3 23 30 3 5 33 3 1 08 2 5 5 8 2 2 5 5 4 2 2 4 79 1 1 2 4 3	4 86 18 70 43 81 33 25 32 13 31 71 25 92 22 85 22 85 18 53 17 15 43	(115) 2.53 16.42 18.33 14.50 10.06 11.25 13.48 12.25 8.57	(116) 2.75 16 93	(117)	(118)
25 57 7.96 39 13 57 58 30 13 57 58 30 25 62 33 10 27 55 29 53 30 00 27 55 29 53 30 00 15 17 77 25 30 00 16 23 27 19 30 00 18 54 20 40 11 16 56 29 29 30 00 18 54 38 30 00 18 54 38 30 00 18 54 38 30 00 18 55 37 19 30 00 00 18 56 39 30 00 00 00 00 00 00 00 30 00 00 00 00 00 30 00 00 00 00 30 00 00 00 0	0.71 6 25 9 26 9 3 3 3 3 3 1 4 1 3 1 5 6 2 6 2 7 6 3 8 8	100 7 100 7 100 7 100 8 5 5 5 5 5 10 6 01 6 01 7 2 8 7 8 8 7 8 8 7 8 8 8 7 8 8 8 7 8 8 8 7 8 8 8 7 8 8 8 7 8	2.85 62.77 62.77 68.19 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86	2.32 32.22 85.08 50.48 53.02 28.42 28.42 33.25 26.28 16.77 9.26 9.26 7.89	6.23 34.70 26.67 17.65 20.47 26.16 20.10 20.98 21.88 116.74	10.78 4.3.33 30.52 30.11 34.76 35.03 35.44 42.70	5 47 32 30 35 33 31 08 26 98 26 54 26 57 24 79 16 75	4 86 18 70 43 81 33 25 32 13 31 71 25 92 29 85 18 53 23 17 13 43	2.53 16.42 14.50 11.25 13.48 12.25 8.57	2.75	(111)	(011)
25 52 33 10 25 56 20 20 20 20 20 20 20 20 20 20 20 20 20	6 25 4 2 3 3 2 9 5 2 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	7 19 6 5 5 5 5 5 5 6 5 5 6 5 6 5 6 5 6 6 6 6	62 77 58 19 46 49 30 34 25 87 22 54 14 36	32 22 85 08 50 48 33 02 28 42 28 22 26 28 16 79 16 29 9 26 9 26	34 70 26 67 20 50 17 65 20 47 20 10 20 98 16 74 16 74	43 33 34 69 30 52 30 11 34 76 35 50 35 46 42 70 30 13	32 30 35 33 36 36 26 98 26 54 26 27 24 79 16 75	18 70 43 81 33 25 32 13 31 71 25 92 29 85 118 53 13 43	16 42 18 33 14 50 10 06 11 25 13 48 12 25 8 57	16 93	12.66	15.11
25 25 03 10 10 10 10 10 10 10 10 10 10 10 10 10	9 2 2 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5 5 5 5 4 0 0 6 4 0 0 6 1 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0	58 19 46 49 30 34 25 87 29 53 11 3 93	85 08 50 48 33 02 28 42 26 28 16 79 16 27 9 26 7 89	26 67 20 50 17 65 20 47 20 47 20 10 20 98 21 88 16 74 23 94	34 69 30 52 30 11 34 76 35 03 35 46 36 41 42 70	35 33 31 08	43.81 33.25 32.13 31.71 25.92 29.85 18.53 23.17	18 33 14 50 10 06 11 25 13 48 12 25 8 57		88 64	64 70
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16 05 24 38 10 11 56 16 73 10 16 23 27 19 10 10 1 15 20 40 11 54 20 40 11 50 17 58 11 72 22 12 17 22 13 16 25 18 36 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10	3 62 2 76 3 88	4 92 3 78 4 28	13 93	1627 926 789	21 88 16 74 23 94	42 70 30 13	19 94	23 17		9.75	32 65	58 24
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5.62 8.38 (3.8 2.8 1.2 2.8 1.2 2.8 1.2 2.8 1.2 2.8 1.2 2.8 1.2 2.8 1.2 2.8 1.2 2.8 1.2 2.8 1.2 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2	1 07	1 79	2 58	3.72	8 46	17 00	3 29	4 30	170	1 98	13 55	16 66
99 00 99 00 58 28 28 28 28 28 28 28 28 28 28 28 28 28	0.94	1.23	2.88	2.34	6.95	11.99	5.73	5 04	2.71	2.95	13.80	15.90
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58 23 76 66 30 90 43 32	20 92	27 94	96 66	99 93	47 61	61 62	00 66	00 66	98.81	98 81	00 66	00 66
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	5 17	623	34 52	42 50	19 71	33 89	30 94	39.36	14 39	18 91	00 66	00 66
\$15 000 under \$20.000 31 36 33 44	2 00	6 80	30 36	42.98	23 32	38 94	27 61	33 64	14 18	16 23	56 50	67 01
\$20,000 under \$25,000	4 51	69 9	32 89	37 55	27 34	35 27	28 54	27 23	1483	17 48	58 16	82 27
\$25,000 under \$30 000 23 49 31 81	4 42	6 11	22 97	26 79	20 75	36 02	24 99	30 38	1291	13 45	78 41	79 12
15 18 27 39	3 13	4 39	14 51	17 06	21 65	36 63	16 95	18 70	878	10 05	33 20	58 48
18 24 24 98	3 63	4 94	13 98	16 36	21 88	42 71	19 95	23 22	9 85	11.51	38 05	42 60
\$50 000 under \$75,000 11 58 16 73	2.76	3 80	7.75	931	1675	30 14	12 44	13 53	7 45	806	29 43	30 86
\$75,000 under \$100 000 16 23 27 19	3 89	4 29	7 50	7 93	23 94	26 60	17 78	20 00	9 27	10 49	37 20	47 61
\$100 000 under \$200,000 13 54 20 40	2 37	2.70	4 08	4 30	18 37	32 36	69 6	10.95	4 20	5.56	34 42	36 38
16 30 17 88	2 35	2 69	3 53	3.72	17 27	47 23	8 53	8 70	3 60	6 05	22 27	30 10
19 64 32 30	2 65	3 57	4 12	4 92	16 49	21 61	7 10	9 03	3.58	4 19	31 09	38 66
\$1,000,000 or more 12 12 17 22	1 07	1 79	2 58	3.72	8 47	17 02	3 29	4 31	1 70	1 98	13 55	16 66
Nontaxable returns, total 18.87 22.09	1.80	2.66	20.88	22.70	14.07	21.64	18 06	18.17	7.22	7.95	31.77	46.97

Table 1.4CV.-Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total	0.25	0.32	1 40	1 47	0.58	0.56	0.29	0.29	0 25	0.22	0.25	0.25
No adjusted gross income	00 66	00 66	00 66	00 66	00 66	00 66	2 94	2 94	00 66	00 66	81 49	54 41
\$1 under \$5,000	1 44	1 60	5 15	5 25	9 26	10 29	2 30	2 30	3 13	4 47	3 16	5 13
\$5,000 under \$10,000	1 47	1 47	3 37	3 44	6 16	7 25	1 69	1 69	2 22	2 70	2 2 2	2 91
\$10 000 under \$15,000	1.51	1 50	3 25	3 39	4 91	6 10	161	1 61	174	211	174	2 14
\$15,000 under \$20,000	1 74	1 72	3 98	4 17	4 21	4 77	1 78	1 78	1 68	1 98	1 68	2 05
\$20,000 under \$25,000	197	1 95	4 88	5 13	4 00	4 30	1 94	1 94	1 78	1 99	1 78	2 00
\$25 000 under \$30,000	2 29	2.26	6 34	6 68	3 58	3.76	2 14	214	1 93	211	1 93	211
\$30,000 under \$40,000	1 63	1 67	5 42	574	2 35	2 64	1 48	1 48	1 19	1 26	1 19	131
\$40,000 under \$50,000	2 36	2 40	664	7 05	2 22	2 40	1 75	1.75	1 48	1 53	1 48	1 59
\$50,000 under \$75,000	251	2 54	00 9	631	137	1 50	1 28	1 28	1 10	1 09	1 10	112
\$75,000 under \$100,000	5 49	5 54	10 08	10 62	1 92	2 19	1 96	1 96	1 74	177	174	1 80
\$100,000 under \$200 000	6 50	6 63	10 62	10.96	1 55	1 63	1.71	1.75	1 48	1 30	1 48	1 27
\$200,000 under \$500 000	£31	6 46	12 19	12.73	1 49	1 63	1 70	3 52	1 43	1 20	1 43	117
\$500,000 under \$1 000,000	8 22	686	27 10	23 24	1 20	1.71	1 39		1 26	1 44	126	1 34
\$1,000,000 or more	3 14	3 18	7 32	7 66	0 63	0.59	0 70	3.72	0 59	0 46	0 28	0 42
faxable returns, total.	0.51	0.54	1 68	1.75	0.59	0.54	0.37	0.38	0.28	0 22	0.28	0.25
No adjusted gross income	00 66	00 66	00 66	00 66	00 66	00 66	33 00	33 03	00 66	00 66	83 25	54 89
\$1 under \$5,000	317	3 97	42 05	41 19	45 64	47.36	43 61	43 61	3 17	4 48	317	5 14
\$5,000 under \$10,000	2 35	2 37	5 44	5 48	13 46	13 91	2.73	2 73	2 32	2.75	2 32	297
\$10,000 under \$15,000	2 06	2 06	3 82	3.97	7 33	7 41	2 09	2 09	1 99	227	1 99	2 30
\$15,000 under \$20,000	2 10	2 08	4 04	4 22	5 37	5 50	2 04	204	1 95	216	195	224
\$20,000 under \$25 000	2 03	2 01	4 89	5 14	4 41	4 55	1 99	1 99	1 83	202	1 83	2 03
\$25,000 under \$30 000	2 30	2 2 7	6 34	6 68	3 70	3 90	2 15	2 15	1 93	211	1 93	2 12
\$30,000 under \$40,000	1 63	1 67	5 42	574	2 38	2 54	1 48	1 48	1 19	1 26	1 19	131
\$40.000 under \$50,000	2 36	2 40	6 64	7.05	2 23	2 37	176	1 76	1 48	1 53	1 48	1 59
\$50 000 under \$75,000	2 51	2 54	9 00	631	137	1 49	1 28	1 28	1 10	109	1 10	112
\$75,000 under \$100,000	5 49	5 55	10.06	10 62	1 92	2 13	1 97	1 97	1 74	177	174	181
\$100,000 under \$200 000	651	6 63	10 62	10.96	1 55	1 55	171	1 75	1 48	1 30	1 48	127
\$200,000 under \$500 000	6 32	6 46	12 19	12.73	1 50	164	1 70	3 53	1 43	1 20	1 43	117
\$500,000 under \$1,000,000	8 22	999	27 10	23 24	1 20	1 73	1 39		1 26	1 44	1 26	134
\$1,000,000 or more	3.14	3 18	7 32	7 66	0 63	09 0	0 70	3.72	0 29	0.46	0 59	0 42
Montavable returns total	0 03	0 00	2 88	0000	,		0	000		000		

•• CV's not available because data combined to avoid disclosure of information for specific taxpayers NOTE. Detail may not add to totals because of rounding.

Table 1.5-Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars)

Number Adjusted Salatnes and Wages	1) (5) (6) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	Taxable interest 10 (a) 1483 397,769 10055 103,136 10055 103,136 10055 103,136 10055 103,136 10055 103,136 10055 103,136 10055 103,136 10055 103,136 10056 103,136 10057 103,136 10057 103,136 10058 103,1	Shandard deduction Number of American Fig. 20,507,576 (17) (8) 20,507,576 (17) (19) (17) (19) (17) (19) (17) (19) (17) (19) (17) (19) (17) (19) (17) (17) (17) (17) (17) (17) (17) (17	(6) 7.4.664.107 17.623.313 16.126.17 10.913.738 9.172.104 6.748.049 5.503.906 5.503.906 6.748.049 17.17.904 9.172.305 9.172.306 6.748.395 17.004.399	Exemplents of exemplents of exemplents of exemplents of 16,940 and 11,26,840 and 11,26,840 and 11,26,840 and 11,26,942 and 12,390,948 and 12,390,949 and 12,	of Amount (10) (Taxable meome Number of An evemptions (11) (1) (11) (11) (11) (11) (12) (11) (12) (12	(12) (12) (12) (16),381,027 (18) (19) (19) (19) (19) (19) (19) (19) (19
Columber of Columber of Amount Prefums Fetums	Z with with	6	refuns 70 (7) (7) (7) (7) (7) (7) (7) (7) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	(6) 74.664.107 17.762.313 16.126.17 10.913.739 9.172.104 6.748.049 5.503.906 5.503.906 6.748.049 172.1034 9.172.1034 9.172.1034 9.172.1034 9.172.1034 9.172.1034 9.172.1034	Number of exemptions (9) (15,6,940 2,12,268 3,17,2,766 2,248 14,93 5,11 15,330,948 12,390 989 987 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992 3,41 15,390,992	(10) 38,565,615 5144,499 7768,804 7768,804 7,658,091 3,658,091 3,758,902 2,199,098 31,667,499 5,139,75,497 6,5	Number of evemptions (11) (11) (14) (14) (15) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (17) (17) (17) (17) (17) (17) (17	(12) 160,381,027 160,381,027 598 619 7 48 88 229 28 393 831 27 767 302 32,920 426 23,322 537 160,297,767 586,4229 28 584,322 17 397,297 27 584,229 28 584,329 28 584,329 28 584,329 27 585,723 27 585,
(1) (2) (3) (4) (4) (7) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	ਲੰਦ	0 0	(7) 20.507.576 6.304.488 6.304.488 6.317.50 2.343.112 1.230.997 1.246.655 1.230.997 1.246.655 1.230.997 1.246.655 1.230.997 1.246.655 1.230.997 1.246.655 1.230.997 1.246.655	(6) 17,722 313 16,129 17 19,13 738 19,12 104 6,748 049 5,503 906 5,503 906 6,417,222 10,17,104 11,17,104	(9) 16,156,940 2,122,266 3,172,076 2,715,605 2,475,605 1,473,039 1,473,039 1,433,039 2,429,039 1,617,165 1,635,171 1,538,039 1,617,165 1,635,171 1,538,039 1,637,165 1	(10) 39.665.615 5144.89 7 768.804 66.42.841 7.56.802 3.658.087 3.756.302 2.1667.489 31.667.489 4.400.032 5.948.976 4.400.032 8.568.087 8.568.087 8.568.087	(11) 15,076,882 1,714,356 2,243,112 1,865,379 1,246,855 1,230,997 1,44,855 1,230,997 3,185,973 2,343,112 1,682,319 1,485,677 2,343,112 1,682,319 1,486,677 2,343,112 1,682,319 1,486,677 2,343,112 1,682,319 1,486,677 2,443,112 1,682,319 1,486,677 2,443,112 1,682,319 1,486,677 2,443,112 1,486,677 2,443,112 1,486,677 2,443,112 1,486,677 2,443,112 2,443,112 1,486,677 2,443,112 2,443	(12) 160,381,027 5.59 619 7 418 78 78 78 78 78 78 78 78 78 78 78 78 78
20,507,577 20,507,577 20,507,572 20,451,947 20,940,99 10,005,591 20,940,99 10,005,591 20,940,99 10,005,591 20,940,112 20,	ਅੰਦ	Ø 6	20.507,576 6.304,486 6.304,486 2.343,112 1.346,837 1.346,837 1.44,825,827 1.44,825,827 1.642,582 1.642,317 1.643,562 1.642,317 1.643,673 1.642,317 1.643,673 1.642,317 1.643,673 1.642,317	74,664.107 17,722.313 10,913.738 9 172.104 6,748.049 5,503.906 5,417.232 3,000.647 12,17.394 9,17.394 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304 9,17.304	16,156,940 2,12,266 3,17,507 2,715,066 2,715,067 14,03,511 15,030,948 17,068 2,036,896 2,036,896 1,037,11 1,038,030,048 1,037,11 1,038,030,048 1,037,11 1,038,030,048 1,037,11 1,038,030,048 1,037,037,037 1,0	39.565.615 5194.499 7 768.804 6.842.841 6.842.847 4.460.002 2.196.802 31.667.499 31.667.499 4.460.002 8.688.091 8.598.803 8.688.803 8.688.803 8.688.803 8.688.803 8.688.803 8.688.803 8.688.803	15,076,882 3,386,029 2,796,537 2,443,112 1,346,885 1,246,885 1,246,885 1,485,987 3,185,973 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 1,486,537 2,343,112 2,343	160,381,027 536,619 7 48,929 25,544,229 25,544,229 27,767,303 17,767,303 17,767,303 17,767,303 17,777,303
15,927,76 15,092,76 15,992,776 15,992,776 15,092,776 15,092,776 15,092,776 15,092,776 15,092,776 15,092,772 15,09	ਦ	. 6	6.304.498 2.817.750 2.343.112 1.862.319 1.230.997 1.230.997 1.230.997 1.230.997 1.230.997 1.230.997 1.230.997 1.230.997 1.230.997 1.230.997 1.230.997 1.230.997 1.230.997	17.782 313 16 128 17 10 913 78 9 172 104 6 748 049 5 503 906 5 417 232 3 000 647 12 117 064 9 172 104 9 173 999	2 122 288 2 712 076 2 715 076 2 715 083 1 627 837 1 627 837 865 334 1 628 321 2 688 321 2 688 321 1 639 837 1 639 83	5 194 499 6 549 804 6 549 841 5 948 976 3 765 80 97 3 765 80 97 3 765 749 3 746 749 5 749 876 6 575 487 6 575 487 8 588 69	1,714.358 2,268.029 2,268.032 2,343.112 1,230.997 1,230.997 1,446.655 1,230.997 1,443.558 2,185.973 2,195.973 1,195.	539 619 7 416 796 11.397 287 25 544 229 26.393 831 27 667 302 32.990 27 67 556 423 25 544 229 25 544 229 25 544 229 25 544 229 25 544 229 25 544 229 25 544 229 25 544 229 25 544 229 22 990 426
2.841.750 30.840.852 4.183.610 30.576.331 2.841.750 34.948.702 2.343.112 40.842.891 1.862.319 37.581.913 1.862.319 37.582.745 1.862.319	,	σ.	2 841750 2 841750 2 841750 2 841750 1 862 319 1 946 855 1 859 73 2 796 877 2 343 112 1 862 33 1 186 85 1 1230 897 594 436 1 643 827 1 186 85 1 186	16 126 117 10 913 738 9 173 738 9 173 738 748 748 748 748 748 748 748 748 748 74	3,172,076 2,715,666 2,715,666 1,817,165 1,571,877 1,527,837 1,528,033 1,477,165 1,493,511 1,493,511 1,527,837 1,527,837 1,527,837 1,527,837 1,527,837 1,527,837	7 768 804 6549 841 5 948 942 3 768 093 3 768 093 3 7667 499 6 577 499 6 577 497 8 598 976 8 568 093 8 688 093	3,368,029 2,786,577 2,343,112 1,862,319 1,246,655 1,230,997 9,446 1,482,387 2,766,57 2,343,112 1,346,655 1,346,657 1	7 418 796 17.397 287 26.5383 831 27.767 302 32.999 426 23.325 537 160.297,767 355.432 17.397,287 25.548 229 26.548 383 17.397,307 27.398 383 28.398 383 28
2.811750 34,946,202 2 811750 34,999,515 1602,319 7502,711 1346,855 39 12,292,299 7502,711 1346,855 39 84,498 7502,711 1346,855 39 84,498 7502,711 120,997 7502,711 120,997 7502,711 120,997 7502,711 120,997 7502,711 120,997 7502,711 120,997 7502,711 120,997 7502,711 120,997 7502,711 120,997 7502,711 120,997 7502,711 1346,855 36,292,999 7502,711 120,997 7502,711 761 120,997 7502,711 761	ν -		2 811 750 2 843,112 1 682 319 1 346 855 5 94 436 1 182 382 1 682 382 1 682 319 1 682 382 1 682 319 1 682 3	9 172 104 6 748 049 5 500 906 5 500 906 5 500 647 7 683 311 12 17 064 10 817 304 9 172 104 9 172 104 9 172 104 17 100 5 500 647 17 100 5 500 647 17 100 647	2.715.866 2.420.83 1.429.511 1.520.837 865.837 2.420.83 2.420.83 1.439.817 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81 1.439.81	5 948 978 4 450 032 3 658 091 2 168 089 31 667 489 5 139 531 5 5 139 531 5 5 139 531 8 5 1	2.796.577 1.682.319 1.346.685 1.20.697 984.436 14.823.827 164.358 3.165.97 2.746.577 2.743.112 1.246.577 1.246.577 1.246.577 1.246.577	17.397.287 25.544.229 26.38.383 27.67.302 32.990.426 22.322.537 160.297.767 355.422 17.397.287 25.544.229 25.544.323 27.323.333.333 27.323.333.333 27.323.333.333
1.862.319 37.581.913 1.682.319 37.581.717 1.682.319 37.581.913 1.682.319 37.581.913 1.582.319 1.582.319 1.382.319	w ←	69	2 343,112 1 682 319 1 346 655 1 230,997 14,823,827 14,823,827 1 185,973 2 796,577 2 343,112 1 682 319 1 346 855 1 240,997 1 346 855 1 240,997 1 346 855 1 240,997 1 346 855 1 26,831,48	6,748 0.49 5,503 9.06 5,603 9.06 5,603 9.06 5,603 9.06 4,883,317 4,883,317 12,117,064 9,17,394 9,73,394 9,73,394 9,73,394 9,73,394 9,73,394 9,73,394 9,73,394 9,73,394 9,73,394 9,73,394 9,73,396 5,503 9.06 5,503 9.06 5,50	2 429 083 1 817 165 1 430 514 115,330,344 115,330,348 2 696 321 2 696 321 2 429 083 1 477 165 1 489 511 1 521 837 1 521 837 2 253 992	5,948,976 4,450,032 3,656,091 2,726,909 2,166,7,499 5,139,531 6,575,497 6,57	2.343,112 1.346.855 1.230.897 1.4823.827 1.48.23.827 2.786.577 2.786.577 2.243,112 1.882.319 1.348.855 1.230.897	25 564 229 26 393 831 27 302 990 425 27 32 990 426
1482349 37.561913 1682319 37.560771 14823457 2492253 11346855 36.86644 1230,897 2492253 11346855 36.86644 14823457 2492254 11230,897 249270214 14823457 2492243 114823657 2494270214 1562374 2492253 3493 3165973 2494270214 1682374 249657 249299 11230,997 2796,977 40.642,891 1230,897 2796177 2766579 37.56179 37.560771 14823476 278249 11230,997 279 37.590771 150,897 2766577 2766577 2766577 27495168 1563,749 16,892,729 11230,997 27459168 16,893,749 16,892,729 1230,997 27459168 16,892,749 16,892,729 16,892,719 16,892,749 16,892,729 17,990 17,76 16,893,719 16,892,749 17,100,892 27,09		ro ro	1 682 319 1 230 997 594 436 1 4823 827 1 643 558 3 166 577 2 796 577 2 343 112 1 346 855 1 230 997 594 436 5683,748	6,748 049 5,503 906 5,470 203 3,000 647 57,659,707 4,883 314 12,17,064 9,172,104 9,172,104 6,503 809 5,548 049 5,5417,232 3,000,647 17,004,399	1 817 165 1 623 551 1 1 623 834 1 72 330 948 2 685 321 2 429 683 1 617 165 1 635 837 1	4.450,032 3.658,091 3.658,091 2.186,069 31,667,499 6.575,497 6.575	1 682 319 1,346,885 1,230,997 594 436 14823,827 1 643,558 3,185,973 2,786,577 2,343,112 1 682,319 1 230,695 1 230,695	26.383 831 27.767 302 22.302 637 160.297,767 5.56 432 17.397,287 25.56 432 26.393 23 26.393 33 27.393 23 27.393 23 27.393 23 27.393 23 27.393 23 27.393 23 27.393 23 27.393 23
1346,855 36,929,299 17346,855 88 86 844 17346,855 184 436 17346,855 184 436 17346,857		es	1346 655 594 436 14 823 627 1643 558 3 185 973 2.796 577 2.243 112 1682 319 1.230 997 594 436	5,503,906 5,417,232 3,000,647 5,689,707 10,117,064 10,172,104 9,172,104 9,172,104 9,172,104 5,503 3,000,647 17,004,399	1 493 511 15.21 837 85.23 84 12.53 84 2 686 696 2 685 321 2 429 689 1 407 611 1 429 511 1 429 511 1 521 837 855 344	3,658,091 3,728,302 2,169,069 31,667,499 6,575,497 6,575,497 5,948,976 4,450,032 3,658,091	1,346,855 1,230,997 594,436 14,823,827 1,643,659 3,185,973 2,796,577 2,343,112 1,862,319 1,230,997 1,230,997	27 767 302 22 72 990 426 22 322 537 160 297 767 536 735 735 735 735 735 735 735 735 735 735
1200.997 42.133.861 1200.997 42.91887 1200.997 42.91888 14.823.877 24.92.523 14.822.827 24.92.624.939 14.822.827 24.92.624.939 14.822.827 24.92.624.939 14.822.827 24.92.729 14.822.827 24.92.729 14.822.827 24.92.729 25.92.929 29.929 29.929 29.929 29.929 29.929.9		CI.	1230,997 14423827 14623827 1642568 3 185 973 2 243,112 1682 319 1 346 855 1 230 997 594 436	5 417 232 3 000 647 57 659,707 4 683311 12 117 064 9 172 104 6 748 5,503 906 5,417,232 3,000 647 17,004,399	1 521 837 885.334 12,930,948 2 096 696 2 685 231 2 429 683 1 437 665 1 438 511 1 521 887 885 334 3.225,995	3.726 302 2 168 069 31.667.499 6.575.497 6.575.497 6.450.032 3.658.091	1,230,997 594,436 14,823,827 1,643,558 3,185,973 2,796,577 2,343,112 1,682,319 1,230,997	32.990 426 22.325.537 160.297,767 536.432 7.335,723 17.397,287 25.564.229 26.383,831 27.767,302 32.990.426
14,823,827 24,92,853 14,823,827 24,95(8) 27,45(9) 28,45(8) 24,45(8) 24,45(8) 24,82(8) 24,8		6	584 436 1,643 558 1,643 558 2,796 577 2,343 172 1,882 319 1,346 655 1,346 655 1,346 655 5,683,748	3,000 647 57,659,707 4,883,311 12,117,064 10,817,394 9,172,104 6,748,049 5,503,906 5,417,232 3,000,647 17,004,399	12.930.948 12.930.948 2 685 321 2 429 689 1 817 165 1.493 511 1 855 384 3.225,992	31,667,499 31,667,499 5 139 531 6 575 497 5 948 976 4 450,032 3,658,091	594 436 14823.827 1 643.558 3,185,973 2,796,577 2,343,112 1 366,319 1 30,997	160.297,767 536.432 7,335,723 17,397,287 25,564,229 26,383,831 27,767,302 32,990,426
14823.827 249.624.973 14.823.827 249.270.214 16.43.568 5.449.142 16.43.568 5.449.142 16.43.568 5.449.142 16.43.568 5.449.142 16.43.568 5.449.142 1.46.577 34.790.177 2.766.577 34.790.177 2.766.577 34.790.177 2.766.573 3.756.717 34.68.539 1.346.855 39.806.644 2.20.997 42.133.861 1.230.997 2.768.143 3.756.14		м	14.823.827 1.643.958 3.185.973 2.796.577 2.343.112 1.346.855 1.230.997 5.94.488 5.683.748	57,659,707 4 883.311 12,117,064 10,817,394 9,172,104 6,748,04 5,503,906 5,417,232 3,000,647 17,004,399	12,930,948 2 098 696 2 685 321 2 429 033 1 1 817 165 1 485 334 885 334 3,225,992	31,667,499 5,139,531 6,575,497 5,948,976 4,450,032 3,658,091	14,823,827 1 643,558 3,185,973 2 796,577 2 343,112 1 682,319 1 346,855 1 230,997	160,297,767 536,432 7,335,723 17,397,287 25,564,229 26,383,831 27,767,302 32,990,426
1,643,569 5,419,742 1,643,558 5,346,151 262,216,316,517 2,465,218 3,165,973 2,454,1262 2,443,112 2,765,171 40,685,309 2,343,112 40,642,891 1,682,319 37,564,171 40,685,309 1,345,655 36,866,44 1,230,997 42,133,961 1,230,997 42,091,837 5,44,436 27,492,253 5,628,170 1,683,719 2,443,442 2,443,412 1,230,997 1,1	-		1 643 558 3 185 973 2.796,577 2 343,112 1 346 855 1 230 997 594 436 5,683,748	4 883.311 12 117.064 10 817.394 9,172.104 6,748.049 5,503.906 5,417.232 3,000.647 17,004.399	2 098 696 2 685 321 2 429 083 1 817 165 1 485 334 885 334 3.225,992	5.139 531 6.575,497 5.948 976 4.450,032 3.658,091	1643,558 3,185,973 2,796,577 2,343,112 1682,319 1,346,855 1,230,997	536.432 7.335,723 17.397,287 25.564.229 26.383,831 27.767,302 32.990.426
2.345.973 24.582.318 3.168.973 24.541.282 2.376.57 34.790.177 2.786.577 34.790.177 2.786.577 34.790.177 2.786.577 34.790.177 2.786.577 34.790.177 2.786.577 34.790.177 2.786.577 34.790.177 2.334.112 4.06.2399 1.682.319 1.682.319 37.581.913 1.682.319 37.581.913 1.682.319 37.591.913 1	-		3.185.973 2.796.577 2.343.112 1.682.319 1.346.855 1.230.997 5.683.748	12 117.064 10 817.394 9.172.104 6.748 049 5.503 906 5,417.232 3,000.647 17,004.399	2 096 696 2 685 321 2 429 083 1 817 165 1,493 511 1 521 837 885 334 3.225,992	5.139 531 6.575,497 5.948 976 4.450,032 3.658,091	3,185,973 2,796,577 2,343,112 1,682,319 1,346,855 1,230,997	7,335,723 17,397,287 25,564,229 26,383,831 27,767,302 32,990,426
1,000,000			2,796,577 2,341,12 1,682,319 1,346,855 1,230,997 5,683,748	10 817,394 9,172,104 6,748 049 5,503 906 5,417,232 3,000,647 17,004,399	2 685 321 2 499 683 1 817 165 1 493 511 1 521 837 885 334 3 225 992	6.575,497 6.575,497 5.948.976 4.450,032 3.658,091	2.796.577 2.343.112 1.682,319 1.346.855 1.230,997	7,535,123 17,397,287 26,584,229 26,383,831 27,767,302 32,990,426
1,20,347.2 37,541.97 1,622.319 37,550,771 1,622.319 37,551.97 1,622.319 37,550,771 1,622.319 37,550,771 1,622.319 37,550,771 1,622.319 37,550,771 1,200,987 42,091.637 42,091.637 42,091.637 42,091.637 42,091.637 42,091.637 42,091.637 42,091.637 42,091.637 42,091.637 42,091.637 42,091.637 42,091.637 42,091.637 43,000,226 25,355,771 627,080 41,716 41,716 41,200,297 42,091.73 43,000,227	_		2,343,112 1,682,319 1,346,855 1,230,997 594,436 5,683,748	9,172,104 6,748,049 5,503,906 5,417,232 3,000,647 17,004,399	2 429 083 1 817 165 1,493 511 1 521 837 885 334 3,225,992	5 948 976 4 450,032 3,658,091	2.343,112 1.682,319 1.346,855 1.230,997	25 564 229 26.383.831 27 767.302 32 990 426
1.36,685 36,929 1.36,685 36,500 71 1.36,685 36,500 71 1.36,685 36,500 71 1.36,685 36,500 71 1.36,685 36,500 71 1.36,685 36,500 71 1.36,685 36,500 37,429 39,500 71,429 39,500 71,429 39,500 71,429 39,500 71,429 39,500 71,429 39,500 71,500 39,500 71,500 39,500 71,500 39,500 71,500 39,500 71,500 39,500 71,500 39,500 71,500 39,500 71,500 39,500 71,500			1 346 855 1 230 997 594 436 5.683,748	6,748 049 6,748 049 5,503,906 5,417,232 3,000,647 17,004,399	1.493.511 1.521.837 885.334 3.225.992	4 450,032 3.658,091	1 682,319 1 346,855 1 230,997	26.383.831 27.767,302 32.990.426
1.346.565 39.87.279 1.346.565 39.866.544 2.20,997 42.133.961 1.20,997 42.091.837 2.20,997 42.133.961 1.20,997 42.091.837 2.20,997 42.133.961 1.20,997 42.091.837 3.44.36 16.882.729 5.628.120 16.839.719 1.000.826 2.34.35.711 62.74.99 41.716 3.96.577 2.69.278 62.7080 41.716 3.96.577 2.69.28 62.7080 41.716 3.96.577 2.69.28 62.7080 41.716 3.96.577 2.69.28 62.7080 41.716 3.96.578 3.96.7487 62.7080 41.716 3.96.578 3.96.7487 62.7080 62.235 3.96.577 2.69.728 450.082 29.235 3.96.577 2.69.728 450.082 29.235 3.96.578 2.96.7487 62.7080 62.235 3.96.578 2.96.7487 62.235 3.96.748 3.96.7487 62.235 3.96.748 3.96.7487 62.235 3.96.748 3.96.7487 62.7080 3.96.748 62.708 62.7080 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708 3.96.748 62.708 62.708	_		1346 855 1,230 997 594 436 5,683,748	5,503,906 5,417,232 3,000,647 17,004,399	1,493 511 1,521 837 885 334 3,225,992	3.658,091	1346,855	27 767,302 32 990 426
1,200,997 1,20	_		1,230,997 594,436 5,683,748	5,447,232 3,000,647 17,004,399	1521 837 885 334 3,225,992	00,000,0	1 230,997	32 990 426
Sea.436 27.482.783 594.436 27.459.168 Sea.436 27.482.783 594.436 27.459.168 Total tax labulity ElC to offset moone tax before credits			5,683,748	3.000.647	3,225,992	3 726 302		
Total tax tability EIC to offset income lax before credits Total tax tability EIC to offset income lax before credits Number of Amount returns 15,000,856 258,385,711 827,080 41,716 1643,558 80,691 827,080 41,716 163,319 1,113,003 827,080 41,716 163,319 1,113,003 827,080 41,716 1,113,003 839,745 1,113,003 839,745 1,113,003	_		5,683,748	17,004,399	3,225,992	2 169,069	594 436	22 322 537
Total tax lability EIC to offset income tax before credits fetums (13) (14) (15) (16) (16) (19) (16) (19) (19) (19) (19) (19) (19) (19) (19	_				-	7.898.117	252.855	83.260
Total tax lability EIC to offset income tax before credits		All returnscontinued	utinued					
Hamber of Amount returns Humber of		EIC refundable portion	Income tax withheld	x withheld	Overpayme	Overpayment refunded	Tax due at time of filing	me of filing
(13)	nount Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
(19) (14) (15) (15) (16) (15) (15) (15) (15) (15) (15) (15) (15			returns		returns		returns	
15,000,026 25,355,711 627,080 10,000 3,322,971 11,13,063 627,080 13,55,800 23,43,12 2,699,728 627,080 14,623,19 3,857,457 11,13,063 12,5000 13,46,85 11,100,852 19 11,100,	1777	(18)	/10)	(UC)	(04)	(22)	(23)	(24)
15,000,878	+	4	(61)	(02)	(<1)	(77)	(52)	(54)
1643.558 10.0691 627.080 1.706.23 1.113.063 627.080 1.230.3971 1.113.063 627.080 1.230.397 1.113.063 627.080 1.230.397 1.120.397 2.609.728 1.106.325 1.106.3	1,716 1,284,510	0 257,620	19,993,446	31,681,419	17,964,241	7,244,664	2,261,802	619,619
00 3362971 1113.083 657.080 00 2343.112 3.697.78 657.080 00 1346.852319 3.957.457 00 1346.852 687 252.087 00 1250.997 5.527.087 00 1250.997 5.527.087 00 1264.358 1.100.852 450.082 00 2766.57 2.609.728 00 2766.57 2.609.728 00 2346.59 3.957.457 00 2346.55 3.957.457 00 1346.55 3.957.457 00 1346.55 3.957.457 00 1346.55 4175.527 00 0 1346.55	. 793 972	162,198	5,856,110	990 449	5 805 541	1,077,539	232,627	5,583
000 2786.577 2609.728 000 2343.112 3.844.706 000 12780.957 2609.728 000 1720.997 5.522.087 14,823.827 5.542.087 000 1720.997 25.343.230 450.082 000 2796.577 2.609.728 000 2.796.577 2.609.728 000 1346.953 1100.582 450.082 000 1862.319 3.957.457	1 716 490,539	9 95,422	4 137,982	2 478 563	3 834 556	1,558,065	353,997	55,426
234312 384706 1682319 3957,457 1730,997 552,087 1,230,997 4102,451 1,483,827 253,087 1,643,58 60681 1643,58 1100,582 450,082 100 2343,12 3894706 1,485,319 3894706 1,485,319 3894706 1,485,319 3894706 1,486,557 1100,582 1100,582 1,486,577 2,609,728 1,486,577 2,609,728 1,486,577 2,609,728 1,486,577 2,609,728 1,486,585 11,486,587 1,486,5	_		2,806,692	3 463 615	2 432,467	938.629	379,282	84 742
000 1346 855 3957 457 000 1346 855 552 087 1,230,997 2552 087 1,4823,887 253,43,230 450,082 1,643,588 0681 00 1,164,558 1100 582 00 2,348,17 2,69,728 00 2,348,17 3,834,708 1,105,527 00 1,346,655 417,527	-		2,343,112	4 585.862	2 029,572	833,793	313,540	82,638
000 1720.997 5,522.087 7.20.997 5,522.087 7.20.997 1,002.461 4,002.461 4,002.461 4,002.461 4,002.461 4,002.461 4,002.461 4,002.461 4,002.461 4,002.27 4,000.0 1,006.27 4,002.27 4,000.0 1,006.27 4,002.27 4,000.0 1,006.27 4,105.27			1,682,319	4 553,919	1 370 474	697,268	311,845	100,807
000 1230,997 5,552,067 5,522,067 5,5	_		1,341 798	4 909 929	1,095 695	823 145	251.160	88 743
8.84.456 4.02.451 4.0			1,230,997	6 245 156	950 303	833,933	277,313	140,865
14,823,827 25,343,230 450,082 16,823,838 00.691 450,082 16,837 2.60,637 2.609,728 2.796,577 2.609,728 2.796,577 2.609,728 2.796,577 2.609,728 2.796,739 2.79	_		594,436	4 453 927	445 634	482.292	142,038	60,816
1,643,558 80,691 450,082 3186,973 1100,582 2796,577 2,809,728 2,343,112 8,854,706 1682,319 3,957,457 1,346,855 4,755,527	9,235		14,667,057	30,564,828	12,546,823	5,870,452	2,261,802	619,619
3.166.973 1.100.582 450.082 2.343.12 3.853.706 1.882.319 3.857,467 2.345.57 1.346.856 4.175.527	_		1,527 245	331 887	1 405 875	256,779	232,627	5,583
2 796,577 2,343,112 1,682,319 1,346,855	9 235		3,155,630	2,028 408	2 831 976	1,012,487	353,997	55,426
2,343,112 1,682,319 1,346,855			2 791 520	3 455 741	2 417 295	930,755	379,282	84 742
1,346,855	•		2,343,112	4 585 862	2 029.572	833,793	313,540	82,638
1,346,855			1 682,319	4 553,919	1 370 474	697,268	311.845	100 807
1 200 000			1,341 798	4 909 929	1,095 695	823,145	251,160	88 743
1,230,397			1 230,997	6 245 156	950 303	833,933	277,313	140 865
\$40,000 or more 594,436 4.032,451 .			594,436	4 453 927	445 634	482,292	142,038	60,816
Nontaxable returns, total	2,481 1,284,510	257,620	5,326,388	1,116,591	5,417,418	1,374,212		,

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

Section Sect	d gross income of 125) (125) (126) (126) (127) (127) (128) (128) (128) (129)								-	900000
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	d gross income of entures income returns income returns income (125) (26) (26) (26) (26) (26) (26) (26) (26		Taxable interes	st	Standard do	eduction	Exem	ptions	Taxable	Income
CT CT CT CT CT CT CT CT	returns (125) (169) (175,000 (Number of		_	Number of	Amount	Number of	Amount	Number of	Amount
1575 150	19,312,261 (25) 0,000 (2,256,21) 23,000 (2,226,21) 30,000 (3,226,12) 30,000 (195,12) 30,000 (1		returns		returns		exemptions		exemptions	
	19,312,261 231,188,380 0000 4,17753 15,557,317 00000 2,226,917 33,793,175 30,000 1,195,142 34,477,75 30,000 1,195,142 34,477,75 30,000 1,195,142 34,477,75 30,000 1,195,142 34,773,188,173 30,000 1,195,142 34,773,188,173 30,000 1,195,142 37,788,185 30,000 1,195,142 37,788,185 30,000 1,195,142 37,788,185 30,000 1,195,142 37,788,185 30,000 1,195,142 37,788,185 30,000 1,195,142 37,788,193 30,000 1,195,142 3,189,748 30,000 1,195,142 3,187,359	(27)	(29)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
Color Colo	15,000 15	19,256,632		356,710	19,312,260	67,074,361	13,781,480	33,746,416	14.016,214	137,825,640
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	15.000 4.117.753 30.039.068 15.000 1.2.20.513 33.793.175 20.000 1.2.20.513 33.793.175 20.000 1.3.20.353 1.5.67.234 20.000 1.3.20.353 1.5.67.234 20.000 1.3.20.353 1.5.67.234 20.000 1.3.20.353 1.5.67.234 20.000 1.3.20.353 1.5.67.234 20.000 1.3.20.353 1.5.67.234 20.000 1.3.20.353 1.5.67.234 20.000 1.3.20.353 1.3.20.353 1.5.67.234 20.000 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.353 1.3.20.333 1.3.2	6 199,994	1 616,579	99,422	6 255.622	17 471,952	2,024,516	4 955,008	1 714 358	536 619
1,155,445 3,157,246 3,15	15.000 2.220.731 33.731.75 25.000. 1.522.415 34.407.75 30.000 1.90.457 1.869.132 40.000 3.90.3537 1.3597.538 115.000 2.226.913 38.793.175 25.000 1.90.415 3.90.375 15.000 2.226.913 38.793.175 20.000 1.90.415 3.90.377 16.90.590 17.90.410.000 9.90.175 16.90.590 17.90.410.410 17.90.410 18.90.500 1.90.950 19.90.500 1.90.950 19.90.500 1.90.950 19.90.500 1.90.950 19.90.500 1.90.950 19.90.500 1.90.950 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.90.900 1.90.900 19.900.900 1.90.900 19.900.900 1.90.900 19.900.900 1.90.900 19.900.900 1.900.900 19.900	4 117,753	931 779	61,715	4 117,753	15 644 429	3,035,534	7,434,277	3 362 971	7 412.136
1,50,245 3,940,775 1,50,245 3,77,250 6,50,442 7,075 1,50,245 3,77,250 1,50,445 3,77,250 3,00,442 3,77,250 3,00,442 3,77,250 3,00,442	2286.91 3.97.955.23 25.000. 15.228.91 3.97.955.23 25.000. 195.142 3.273.886 240.000 3.189.91 3.732.886 25.000 1.286.91 3.732.886 25.000 1.56.249 3.737.885 25.000 1.56.249 3.737.885 25.000 1.56.249 3.737.886 26.000 3.36.77 13.897.95 26.000 1.56.249 30. 16.02.950 27.0000 3.90.950 27.0001 1.95.142 3.90.950 27.0000 3.90.950 27.0001 1.95.142 3.90.950 27.0000 3.90.791 3.730.571 25.000 1.286.733 25.0000 1.90.791 3.730.571 25.000 1.90.792 26.000 1.90.793 26.000 1.90.793 27.00000 1.90.793 27.00000 1.90.793 27.00000 1.90.793 27.00000 1.90.793 27.00000 1.90.793 27.00000 1.90.793 27.00000 1.90.793 27.00000	2,720.721	682.708	38,429	2.720,721	10,335.705	2 533,608	6,203,800	2 720.721	17,253 670
1,54,445 3,44,775 1,54,445 3,477,726 4,56,575	115,25,000 115,142 30,000 115,142 30,000 113,783,589 113,783,589 115,500 1175,000 11	2 236 913	630 442	40 755	2 236 913	8 497,740	2.216.684	5.428,601	2 236,913	24.870 182
1156142 1156	1195,1000 1195,118 89 179 189 189 179 189 189 179 189 189 179 189 179 189 179 189 179 189 179 179 179 179 179 179 179 179 179 17	1,542,415	525,938	30,469	1 542,415	5.859.662	1,537,358	3,764,505	1,542 415	24,783,588
1,13,143,145 1,145,175 1	rotal (37) 31,893,199 (37) 48,97,599 (39,01) 57,713,899,139 (37) 43,97,599 (39,01) 57,999,179 (39,01) 57,999,199 (39,01) 59,999,199 (39,01) 59,999	1 195 142	441 634	36,268	1 195 142	4 540.529	1,190,085	2 914,697	1 195,142	25 282.643
1,378,329 1,185,738 303,537 1,185,004 1,12,250 1,144,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 300,537 1,185,138 3	13,567,538 15,567,538 15,567,538 16,567,538 16,000 17,763,359 16,167,244 16,359,617,520 16,269,117,520 16,241,539 16,020,020 1,542,415 34,407,755 16,020,020 1,542,415 34,407,755 16,020,020 1,542,415 16,020,020 1,542,415 16,020,020 1,542,415 1,112,066 1,112,067 1,112,067 1,112,067 1,112,067 1,112,067 1,112,067 1,112,067 1,112,067 1,112,067 1,112,067 1,112,067 1,112,067 1,112,067 1,112,012 1,112,0	940,157	439,642	32,209	940 157	3 570 906	940,157	2,301,863	940,157	26.016,368
1,244,556 2,46,72 1,45,256 2,444,603 4,69,566 3,70,232 1,446,033 4,69,566 3,70,232 3,70,236 3,70,232 3,70,23	13,783,359 215,165,264 16,43,565 244 16,43,565 245,545 15,000 2,226,917 39,793,175 30,000 1,195,142 3,793,175 30,000 1,195,142 3,793,175 30,000 1,195,142 3,793,174 40,000 2,226,917 16,43,566 1,195,142 30,000 1,250,731 16,43,568 1,100,001 30,000 1,195,142 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,145 3,802,839 10,000 1,195,142 3,802,839 10,000 1,195,142 3,802,839 10,000 1,195,142 3,802,839 10,000 1,195,142 3,802,839 10,000 1,195,142 3,802,839	303,537	182 620	17,444	303,537	1 153,439	303,537	743,665	303,537	11,670,434
1,645,556 2,645,27 1,645,556 2,646,57 1,645,556 2,645,57 1,645,556 2,645,57 1,645,556 2,645,57 1,645,556 2,645,57 1,645,556 2,645,57 1,645,57 1,645,57 1,645,57 1,645,57 1,645,57 1,645,57 1,645,57 1,645,77 1,	15,000 2,316,918 24,525,445 20,000 2,226,913 37,793,179 22,5000 1,524,918 34,793,179 34,000 3,169,918 34,793,179 34,000 3,169,918 34,793,179 34,000 3,250 34,000 34,000 34,000 34,000 34,000 34,000 34,000 34,000 34,000 34,000 34,000 34,000 3	13,763,359		320,220	13,763,359	50,926,243	10,820,126	26.496,661	13,763,359	137,742,380
3.10 3.10	115,000 2,180,916 2,555,545 2,000 2,256,613 3,3756,523 2,000 2,154,2415 3,3473,755 3,000 2,2415 3,3473,188 40,000 3,357 3,347,755 3,347,914 3,940,500 3,357,914 3,940,950 3,357,914 3,940,950 3,357,914 3,940,950 3,357,914 3,940,950 3,357,914 3,940,950 3,357,914 3,940,950 3,357,914 3,940,950 3,357,914 3,940,950 3,357,914 3,940,950 3,357,914 3,940,950 3,957,914 3,940,950 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,914 3,957,917	1,643,558	1,158,077	73,591	1 643,558	4.883,311	•		1,643,558	536,432
2.206.913 38798175 27207271 38798175 27207271 38798175 27207271 38798175 27207271 38798175 27207271 38798175 27207271 38798175 27207271	15.000 2.720.721 33.793.175 22.0000 15.226.913 38.795.23 30.000 15.94.07.752.86 40.000 9.04.07.752 80.052.90.752 80.052.90.90 10.000 17.52.91	3 180,916	778 793	51,056	3 180,916	12,084 952	2,098,696	5 139,531	3,180,916	7,329,063
1.056 1.05	225.000 1.524.913 38.786.523 38.000 1.524.917 38.3000 1.524.918 34.07755 34.007755 36.000 1.524.918 32.3000 1.524.918 32.3000 1.524.918 32.3000 1.524.918 32.3000 1.524.918 32.3000 1.524.918 32.3000 1.522.918 32.3000 1.522.918 32.3000 1.522.918 32.3000 1.925.415 3.0000 1.522.918 32.3000 1.922.918 32.30000 1.922.918 32.30000	2,720,721	682 708	38,429	2,720,721	10,335,705	2,533,608	6.203 800	2,720 721	17,253 670
1567-145 34-0772-86 1562-146 3-0-476 1562-89 3-0-469 1562-415 3-1-62-97 1562-9	75 000 15.2415 33.407.755 30.000 14.95.2415 32.737.888 940.142 32.737.888 940.142 33.737.888 940.152 93.737.888 940.152 93.737.888 940.152 93.937.914 940.000 15.226.913 37.73.957 950.000 15.42.415 10.995.857 950.000 15.42.415 10.995.858 940.150 10.995.888	2 236,913	630 442	40,755	2 236,913	8 497,740	2 216,684	5 428.601	2,236,913	24,870,182
1155 42 23 277 768 1105 142 23 277 768 41 634 24 62 8 8 20 8 20 8 2 2 2 2 2 2 2 2 2 2 2 2	40,000 1195 142 3.737 868 40,000 2.256 91 3.737 61 51 689 137 9 40,157 3.1689 137 13,940,368 21,999,350 14,340,368 21,999,350 15,25,000 1,15,2415 3,171,296 9 40,000 3.357 914 1,117,066 15,42,415 3,171,429 9 40,000 3.357 914 1,199,958 15,600 1,15,42,415 3,171,429 16,33,358 21,897,469 16,33,358 21,897,469 16,33,358 21,897,469 16,33,359 1,195,145 3,171,429 16,33,359 1,195,145 3,171,429 16,33,359 1,195,145 3,171,429 16,33,359 1,195,145 1,195,145 16,33,359 1,195,145 1,195,145 16,33,359 1,195,145 16,30,000 1,195,145 16,000 1,195,145	1,542,415	525,938	30,469	1 542 415	5,859 662	1,537,358	3 764,505	1 542 415	24 783 588
940,157 31,805,128 303,337 13,805,289 303,337 13,805,289 303,337 13,805,289 303,337 13,805,289 303,337 13,805,289 303,337 13,805,289 303,337 13,805,289 303,337 13,805,289 303,337 13,805,289 303,337 13,805,289 303,337 3	13.567.538 13.675.538 13.675.538 13.675.538 13.675.538 13.675.538 14.575.675.38 15.600 15.2000 15.2000 15.2001 15.2000 15.2001 15.2000 15.2001 15.2000 15.2001 15.2000 15.2001 15.2000 15.2001 15.2000 15.2001 15.2000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.000000 17.000000 17.00000 17.00000 17.00000 17.00000 17.00000 17.000000 17.00000 17.000000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.00000 17.000000 17.0000000 17.000000 17.0000000000	1 195,142	441.634	36,268	1 195 142	4,540,529	1 190,085	2 914,697	1 195 142	25,282 643
303.527 13.667.528 303.327 13.560.044 182.620 17.444 303.537 11.554.89 300.537 14.3665 303.537 14.3665	13,567,538 303,537 13,567,538 16,023,097 16,023	940,157	439.642	32,209	940 157	3.570,906	940,157	2.301.863	940 157	26 016,368
Total tax lability EIC to offset income lax ledges credits EIC to offset income lax ledges EIC to offset incom	Total tax liability	303,537	182,620	17,444	303,537	1,153,439	303,537	743.665	303 537	11,670 434
Total Law liability EIC to offset income tax before credits EIC refundable portion Income tax withheld Overpayment refunded Tax due at fine of time of refunds Number of Amount Number of A	Total tax liability Total tax liability (37) (38) (38) (37) (38) (38) (38) (37) (38) (38) (38) (38) (38) (38) (38) (38	5,493,273	611,488	36,490	5,548,901	16,148,118	2,961,354	7,249,754	252,855	83,260
Total Lax Liability EC to offset income tax before credits EC trefundable portion Income tax withheld Overpayment refunded Tax due at time of refuns Amount refunds Amount refuns Included Inclu	Total tax fiability Total tax fiability		Returns o	of single person	sconfined					
number of letures Amount retures Amount retures Amount retures Amount retures Amount retures Interior retures Amount retures Interior retures Amount retures Interior retures	d gloss moome Number of Amount Number of returns returns (37) (39) (39) (39) (39) (30) (30) (30) (30) (30) (30) (30) (30	EIC to offset income tax before credits		ndron	Income tax	withheld	Overpayme	nt refunded	Tax due at t	ime of filing
(37) (38) (40) (41) (42) (44) (45) (47) <th< td=""><td>(37) (36) (29) (29) (29) (29) (29) (29) (29) (29</td><td>Number of</td><td>L</td><td></td><td>Number of</td><td>Amount</td><td>Number of</td><td>Amount</td><td>Number of</td><td>Amount</td></th<>	(37) (36) (29) (29) (29) (29) (29) (29) (29) (29	Number of	L		Number of	Amount	Number of	Amount	Number of	Amount
13540,358 21,909,950 627,080 41,716 1,233,939 249,155 18,826,778 77,598,680 17,089,401 64,988,922 1,978,185 1,978,	(37) (38) (39) (39) (39) (39) (39) (39) (39) (39	_	_		returns		returns		returns	
13,344,365 21,909,950 627,080 41,716 1,333,939 249,155 18,868,778 27,598,890 17,089,401 6,498,822 19,78,855 16,435,558 90,691 27,591 1,170 1,1	13,940,358 21,909,950 627,080 1643,558 80,691 627,080 15,000 2,720,721 2,588,144 62,200 1,542,415 3,774,429 1,776,820 1,195,142 3,802,839 1,195,142 1,195,142 3,802,839 1,195,142 1,195,143 1,195,14	(38)	ŀ	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1,42,566	0.000 1.343.56 2.0000 627.000 627.000 1.343.56 2.0000 2.275.914 1.112.006 627.000 627.000 2.275.914 1.112.006 627.000 1.542.415 3.747.429 1.100.000 1.542.415 3.777.429 1.100.000 1.542.415 3.777.429 1.100.000 1.542.415 3.777.429 1.100.000 1.1542.415 3.000.000 1.1542.415 3.00001 1.542.415 3.777.429 1.0000 2.2720.721 2.580.144 1.250.000 1.2720.721 2.580.144 1.250.000 1.2720.721 2.580.144 1.250.000 1.250.000 1.557.42 3.777.429 1.100.000 1.250.000 1.557.42 3.777.429 1.100.000 1.250.000 1.557.42 3.777.429 1.100.000 1.250.000 3.777.429 1.250.000 1.557.42 3.777.429 1.250.000 1.557.42 3.777.429 1.100.000 1.250.000 3.777.429 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.357.72.37 1.250.000 1.257.72.37 1.250.000 1.257.72.37 1.250.000 1.257.72.37 1.250.000 1.257.72.37 1.250.000 1.257.72.37 1.250.000 1.257.72.37 1.250.000 1.257.72.37 1.250.000 1.257.72.37 1.257.27 1.250.000 1.257.72.37 1.257.27 1.2		+				(1)	(1)		
1455564 1412066 157007 141206 157007 141206 157007 141206 157007 141206 157007 141206 157007 141206 157007 141206 157007 141206 157007 141206 157007 141206 157007 141206 157007 141206 157007 141206 157007 141206 141207 141206 141207	1643 558 800 681 627 080 00 3357 914 1.112 086 627 080 00 2.720.771 2.588 144 65.00 00 1.456 425 889 445 082 899 00 3.537 42.899 450.882 00 3.537 42.899 450.882 00 3.537 42.899 450.882 00 3.507 42.899 450.882 00 2.236 913 3.736 3.736 1.099 585 450.882 00 2.236 913 3.736 3.736 1.1099 585 00 3.736 3.7	627,080	_	49,155	18,826,778	089'869'77	17,069,401	6,498,832	C81,8/8,1	519,230
2,226,914	0 3357 914 1112 066 627 080 000 2720 721 258 144 627 080 000 1226 913 977 429 628 144 626 627 080 000 1457 456 828 144 626 627 080 000 1457 456 828 144 626 628 628 628 628 628 628 628 628 628		_	57.591	5.830,824	987.678	5 770,141	1,070,161	232,627	5,583
2.726 913 3.736 714 3.885 744 <t< td=""><td>00 2720573 2588144 00 27206913 3720571 1562415 3720571 1562415 3700571 1562415 3777429 00 1562415 3777429 00 303537 2372311 13763358 21.887489 450.082 0 2720721 2.588144 00 2720721 2.588144 00 2720721 2.588144 00 15542 3.777429 00 145542 3.772439 00 15542 3.772439 00 303537 2.372311</td><td>627,080</td><td>_</td><td>91 564</td><td>4.067.182</td><td>2 442,152</td><td>3,758,699</td><td>1,518,792</td><td>353,997</td><td>55.426</td></t<>	00 2720573 2588144 00 27206913 3720571 1562415 3720571 1562415 3700571 1562415 3777429 00 1562415 3777429 00 303537 2372311 13763358 21.887489 450.082 0 2720721 2.588144 00 2720721 2.588144 00 2720721 2.588144 00 15542 3.777429 00 145542 3.772439 00 15542 3.772439 00 303537 2.372311	627,080	_	91 564	4.067.182	2 442,152	3,758,699	1,518,792	353,997	55.426
1,2236913 3,73571	00 12286913 3730571 00 12524815 3777429 00 115542 3802.899 940,157 450589 940,157 450589 13,763,358 21,897,469 0 2720721 1999.585 00 2726813 370571 00 2726813 370571 00 195542 3802.899 00 195542 370271	88.144			2,715,664	3.388 704	2.351,552	884,558	369 168	83.998
1,155,145 3,00,283 1,150,145 45,0082 1,150,145 45,0082 1,150,145 45,0082 1,150,145 45,0082 1,150,145 45,0082 1,150,145 45,0082 1,150,145 45,0082 1,150,145 45,0082 1,150,145 45,0082 1,150,145 45,0082 1,150,145 45,0082 1,150,145 4,1	000 1155,415 377,429 000 1195,42 3.802.839 000 940,157 4.505.899 001 303.537 2.372.311 14,783.389 2.372.311 16,43.56 80 80 81 001 2,2720,721 2.588,144 002 2,2720,721 2.588,144 003 1,155,42 3.772,439 004 1,155,42 3.772,439 005 1,155,43 3.772,439 006 1,957 4.505,899 007 1,957,42 3.723,81	30,571			2,236,913	4 428,742	1.928.430	779.237	308 483	81,065
1,10,142 4.50 4.5					1,542,415	4 271.672	1,279,446	637.296	262,969	83,053
13763.363 2477.243 2470.082 28.235 2.277.344 2.256.886 2.16.964 2.256.918 2.277.344 2.277.344 2.277.344 2.277.344 2.277.344 2.277.345	90,107 4,20,899 - 1,37,311 - 1,37,54,57 4,50,882 - 1,44,57,57 4,50,882 - 1,542,415 - 1,542	02,839			1,190,085	4.509.209	1 024.896	667 100	170 246	66,346
13,753,456 1,099,565 29,235 29,	13,763,369 21,897,469 450,082 15,897,469 15,897,469 15,897,469 10,995,68 10,995,68 10,995,68 10,995,68 10,995,68 10,995,68 11,95,445 3,777,429 11,95,442 3,902,899 303,537 2,372,31 -	880.00			940,157	5 031,004	737.243	627,109	202.912	11,344
13,73,345 1,80,166 1,80,245 1,40,545	1353.359 71897.489 450.082 16.43.56 0.081 1.099.558 450.082 2.270.721 2.588.144 450.082 0.0 1.542.415 3.777.429 0.0 1.955.42 3.802.839 0.0 1.955.42 2.372.31 -	•			303,537	7.518.860	218 990	1/8,904	587.77	32.415
1465566 1686564 1686565 15702724 1577245 157	1 643558 80 0841 4 50,082 2,720,721 2,588,144 2,730,521 1 2,588,144 1 2,588,144 2,730,571 1 2,584,145 3,777,429 1 191,42 3,02,589 900,57 2,572,91 900,597 2,972,91	450,082		,	13,606,589	26,526,986	11,773,354	5,177,983	1.978,185	519,230
2,726,217 2,886,144 450,022 29,235 2,726,644 3,386,704 2,226,918 1,011,334 3,939,97 2,726,415 2,726,417 2,886,144 4,628,144 4,628,144 7,924,145 3,386,704 2,351,552 8,845,58 3,984,558 3,786,574 <td>3,180,916 1,099,585 450,002 2,720,721 2,328,144 3,170,571 1,542,415 3,770,571 1,951,42 4,505,899 940,157 2,372,241 - 300,537 2,372,241</td> <td></td> <td></td> <td></td> <td>1,527,245</td> <td>331,887</td> <td>1,405,875</td> <td>256.779</td> <td>232 627</td> <td>5 583</td>	3,180,916 1,099,585 450,002 2,720,721 2,328,144 3,170,571 1,542,415 3,770,571 1,951,42 4,505,899 940,157 2,372,241 - 300,537 2,372,241				1,527,245	331,887	1,405,875	256.779	232 627	5 583
2.720.721 2.888.144 2.715.644 3.988.704 2.255.657 8.845.589 369 168 <td>2.70,721 2.26,913 1.542,415 1.195,142 940,157 303,537</td> <td>450,082</td> <td>•</td> <td></td> <td>3,150,573</td> <td>2 026,248</td> <td>2 826,919</td> <td>1,011 324</td> <td>353 997</td> <td>55.426</td>	2.70,721 2.26,913 1.542,415 1.195,142 940,157 303,537	450,082	•		3,150,573	2 026,248	2 826,919	1,011 324	353 997	55.426
12236913 3,730571 - 779 237 308 483 1224415 3,77429 - 87269 - 87269 - 87269 - 882969 1195142 3802,839 - 87269 - 87269 - 779 237 - 782969 940,157 4,505,899 - 87269 - 87269 - 77275 - 77275 - 77276 903,537 2,372311 - 87269 - 87269 - 87276 - 77275 - 77286 176,996 12,481 1,233,539 249,155 5,220,188 - 718,994 77,783 176,996 12,481 176,398 1,071,694 5,296,047 1,320,694 77,783	2,236,913 1,542,415 1 195,142 940,157 303,537	88,144			2,715,664	3,388,704	2,351,552	884 558	369 168	83,998
1542,415 3,777,429	1,542,415 1 195,142 940,157 303,537	30,571			2,236,913	4,428,742	1 928,430	779 237	308,483	81 065
1195142 3802.839 - 170.246 772.715 170.246 772	1 195,142 940,157 303,537	17,429		•	1,542,415	4.271,672	1,279 446	637.296	262,969	83,053
940,157 4,505,899	940,157				1 190,085	4.509,209	1 024.896	772,715	170 246	66,346
303.537 2.372,311	303,537	05,899			940,157	5,051,664	737,245	657.109	202.912	111,344
176,998 12,481 176,998 12,481 1,233,939 249,155 5,220,188 1,071,694 5,296,047		72,311			303,537	2.518,860	218,990	178,964	// /83	32 415
	176,998 12,481 176,998	176,998	_	49,155	5,220,188	1,071,694	5,296,047	1,320,849	٠	

Table 1.5-Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income-Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

			-1-0	3000 - F	Township	Taxable interest	7-7-10	ded solven	1		Tanahla	Tavable income
	Number	Adjusted	Salanes	Salaries and wages	laxable	Illerest	Standard	Standard deduction	Exemptions	ptions	і акаріе	mcome
Size of adjusted gross income	o	gross	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	income	returns		returns		returns		exemptions		exemptions	
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(99)	(69)	(09)
All returns, total	1,195,315	35,319,321	1,195,315	35,278,262	542,139	41,059	1,195,315	7,589,746	2,375,460	5,819,200	1,060,468	22,555,387
Under \$5.000	48.876	138,595	48,876	134,882	*13,476	*3,714	48,876	310,361	97,751	239,491	٠	,
\$5,000 under \$10,000	75,856	601,785	75,856	598,978	*30,343	*2,807	75,856	481,689	136.542	334,527	*5,057	099'9.
\$10,000 under \$15,000.	91,029	1,155,027	91,029	1.154,769	*20,228	*258	91,029	578,033	182,058	446,041	75,856	143 617
\$15,000 under \$20,000	106,199	1,888,786	106,199	1,887,123	*40,457	*1,664	106,199	674,364	212,398	520,376	106,199	694 047
\$20,000 under \$25,000	139,903	3,174,158	139,903	3,173,485	*30,343	•673	139,903	888,387	279,807	685,527	139,903	1,600,244
\$25,000 under \$30,000	151,713	4,191,431	151,713	4 185,044	80,914	6,387	151,713	963.378	303 426	743,394	151,713	2 484,659
\$30,000 under \$40,000	290,840	10,244,824	290,840	10,234,908	135.274	9,916	290,840	1 846,326	581,680	1,424 439	290,840	6,974,058
\$40,000 or more	290,899	13,924,715	290,899	13,909 073	191,105	15,642	290.899	1.847,208	581,798	1,425,404	290,899	10,652,103
Taxable returns, total	1,060,468	34,459,689	1,060,468	34,425,150	498,320	34,539	1,060,468	6,733,465	2,110,822	5,170,837	1,060,468	22,555,387
\$5,000 under \$10,000.	*5.057	*38,773	*5,057	*38 773	,	,	*5,057	*32 113			*5,057	.6,660
\$10,000 under \$15,000	75,856	997,002	75,856	996 744	*20,228	*258	75 856	481,689	151,713	371.697	75.856	143.617
\$15,000 under \$20,000	106,199	1,888,786	106,199	1,887,123	*40,457	*1,664	106,199	674 364	212,398	520,376	106,199	694,047
\$20,000 under \$25,000	139,903	3,174,158	139,903	3 173,485	*30,343	•673	139,903	888,387	279,807	685,527	139,903	1,600,244
\$25,000 under \$30,000	151,713	4 191,431	151,713	4 185,044	80.914	6,387	151,713	963,378	303,426	743,394	151,713	2,484,659
\$30,000 under \$40.000	290,840	10 244,824	290,840	10,234,908	135,274	9,916	290,840	1 846.326	581 680	1 424,439	290,840	6,974,058
\$40,000 or more	290,899	13,924,715	290,899	13 909,073	191,105	15,642	290,899	1.847,208	581 798	1 425,404	290,899	10,652 103
Nontaxable returns, total	134,847	859,632	134,847	853,112	*43,819	*6,520	134,847	856,281	264,638	648,362	٠	•
					Joint	eturns of married	Joint returns of married personscontinued	Q				
	Total tax liability	rliability	EIC to offset incorr	EIC to offset income tax before credits	EIC refundable portion	able portion	Income tax withheld	x withheld	Overpayme	Overpayment refunded	Tax due at time of filing	ime of filing
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(07)	(71)	(72)
All returns, total.	1,060,468	3,445,761			50,571	8,466	1,166,668	4,082,739	894,841	745,832	283,617	100,389
Under \$5,000					*25.285	*4,607	*25,285	*2,771	*35,400	*7,378	,	,
\$5,000 under \$10,000	*5,057	966.			*25.285	.3,859	70,799	36,411	75.856	39,273	,	
\$10,000 under \$15,000	75,856	21,584	٠			,	91 029	74,911	80,915	54,071	*10,114	*743
\$15,000 under \$20,000	106,199	104,136		•	,	,	106 199	157,119	101,142	54 556	*5,057	*1,573
\$20,000 under \$25,000	139,903	240,029			,		139 903	282,247	91,028	59 972	48 876	17.754
\$25,000 under \$30,000	151,713	372,688		×			151,713	400,720	70,799	50.429	80,914	22,398
\$30,000 under \$40,000	290,840	1.046,189		-		,	290.840	1,193,492	213,057	176 824	74 401	29,520
\$40.000 or more.	290,899	1.660,140			,		290 899	1 935,067	226,644	303,328	64 255	28.401
Taxable returns, total	1,060,468	3,445,761	,	,		,	1,060,468	4,037,841	773,469	692,469	283,617	100,389
\$5,000 under \$10.000	*5,057	966.					-5.057	*2,159	*5,057	*1,163	٠	•
\$10,000 under \$15,000	75,856	21,584	10				75.856	67,037	65.742	46,197	*10,114	*743
\$15,000 under \$20,000	106,199	104.136	,	,			106 199	157,119	101,142	54,556	*5,057	*1,573
\$20 000 under \$25,000	139,903	240,029		,	,	,	139,903	282.247	91,028	59,972	48,876	17,754
\$25,000 under \$30,000	151,713	372,688			,		151,713	400.720	70,799	50 429	80,914	22,398
\$30,000 under \$40,000	290,840	1,046,189	,			,	290 840	1 193,492	213,057	176.824	74 401	29,520
\$40,000 or more.	290,899	1,660,140					290 899	1 935,067	226,644	303,328	64.255	28.401
Nontaxable returns, total												

 Estimate should be used with caution due to the small number of sample returns on which it is based NOTE. Detail may not add to totals because of rounding

Table 1.6-Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income (All figures are estimates based on sample-money amounts are in thousands of dollars)

			Salaries	Salaries and wages	axable interest	interest	lax-exem	ax-exempt interest	Dividends	ends
	Number	Adjusted								
Size of adjusted gross income	Jo	gross	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	ıncome	returns		returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(9)	(D)	(8)	(6)	(10)
Alt returns, total	26,051,305	478,339,540	23,891,344	431,856.801	8.718,528	7,562,974	112,679	132,003	1,925,019	1,362,335
Under \$5,000 .	3,266,355	8,782,993	2,857,298	7,495,171	863,238	550.016	*11,358	*9,014	240,683	134.756
\$5,000 under \$10,000	4,528,214	34,631,865	3,941,219	28.086,342	1,083,833	1,381 746	*17,845	.5,670	225 680	190 475
\$10,000 under \$15,000.	4,908,948	61,359,330	4,380 503	51,634 980	1,324,219	1,476 497	*24,806	*34,342	262 342	225,657
\$15,000 under \$20,000	3,787,180	65,577,822	3,493,035	57,466,284	1 156,022	1,207 967	*16,829	*23,142	253 009	307,699
\$20,000 under \$25,000	3,001,809	67,169,844	2.808,707	60,650,961	1,036,578	783 232	*8 940	*16,765	231 563	129,836
\$25,000 under \$30,000.	2,015,691	55 103 291	1,951,616	51 269,144	790,076	613 869	•1,098	.63	175,565	146,637
\$30,000 under \$40,000	2,508,956	86,467,505	2,464,836	81,327,138	1 178 347	525 641	*7,862	*7,266	250,661	116,448
\$40,000 or more	2,034,152	99,246,890	1,994,129	93,926,780	1 286,215	1,024 007	*23,940	*35,710	285 515	110,827
Faxable returns, total	15,008,531	373,827,782	13,507,714	334,926,387	6,931,360	6,586,313	86,599	116,140	1,660,915	1,204,416
Index \$5 000	568 026	1 411 233	396 574	1 017 181	455 612	293 959	*6.724	•4 229	153.577	76.026
\$5.000 under \$10.000	1 163 175	9 476 589	888 828	6 454 745	509.608	911.924	-9.847	*3.804	129 755	153,565
\$10.000 upder \$15.000	1 920 938	24 252 989	1 493 386	16 893 651	863.111	1 279 475	*14.720	*31.202	210.359	165,392
\$15 000 under \$20 000	2.029.305	35,793,568	1,743,156	28,372,239	855,517	1 169,810	*13,467	17,071	227,280	305,708
\$20 000 under \$25,000	2,781,736	62 458 027	2,588 634	56,038,318	999,598	777,130	*8.940	•16.765	228,201	129,812
\$25,000 under \$30,000	2,002,244	54 720,981	1,938,169	50,896,334	783,352	604 369	*1,098	.63	175,565	146,637
\$30,000 under \$40,000	2.508,956	86,467,505	2 464,836	81,327,138	1,178,347	525.641	*7.862	*7 266	250 661	116,448
\$40,000 or more	2,034,152	99,246,890	1 994,129	93,926,780	1,286,215	1 024,007	-23,940	*35,710	285,515	110,827
Nontaxable returns, total.	11,042,774	104,511,758	10,383,630	96,930,414	1,787,168	976,661	26,080	15,863	264,104	157,919
		IRA dist	IRA distributions			Pensions ar	Pensions and annuities		Social secu	Social security benefits
Size of adusted pross income	ı	Total		in AGI	To	Total		In AGI	To	Total
	- 1								1	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	663,626	3,725,660	610,484	2,345,598	3,177,877	30,709,091	3.055,287	27,815,086	1,606,561	15,568,724
Hoder \$5 000	25 720	59.840	18 996	21 902	169.397	1.058.336	141 595	245.542	190.778	1,553,639
\$5 000 under \$10 000	98.603	386.378	97.330	286.972	668.824	3,749,764	659,554	3,461,908	369,329	3,432,601
\$10 000 under \$15 000	131.076	575.180	125.343	357.082	741.682	6.520.724	729,902	6,183,285	350,862	3,604,410
\$15,000 under \$20,000	146,161	824,797	138,144	484,904	507,837	5.522,422	499 841	5,147,539	204,958	2,141,375
\$20,000 under \$25,000	87.451	400,116	87,451	400,116	393,443	4.684,695	370.450	4,497,287	168,415	1,794,603
\$25,000 under \$30,000	43,522	242,423	30,046	129.012	207,368	2,451,972	196,155	2,325,111	100,525	914,954
\$30,000 under \$40,000	52,469	537,949	43,509	305,989	244,427	3,619,479	226 420	3,167,962	114 044	1,072,004
\$40,000 or more	78,625	698,978	69,665	359,623	244,899	3,101,699	231 372	2,786,451	107,649	1,055,138
faxable returns, total	541,849	3,312,633	496,703	2.068,744	2,408,773	26,028,437	2,323,255	24,071,134	1,118,999	10,747,791
Under \$5,000	*3,362	*4,935	*3,362	*4,935	•6.724	*12,418	*6,724	*12,418	*16,450	•79,379
\$5,000 under \$10,000	40.897	118,844	40,897	115,025	266.286	1,637,031	262,925	1.433,707	161,100	1,383,189
\$10,000 under \$15,000	98,633	503,338	92,900	287,886	575,606	5,220,647	563,825	4,912,489	262,806	2,454,139
\$15,000 under \$20,000	141,526	812,709	133,509	472,816	475,927	5,322 014	471.292	4,955,163	189,108	2,008,894
\$20,000 under \$25,000	82,816	393,457	82,816	393,457	387,535	4,663,177	364,542	4,477,832	167,317	1,780,093
\$25,000 under \$30,000	43,522	242,423	30.046	129,012	207,368	2 451.972	196,155	2,325,111	100,525	914,954
\$30,000 under \$40,000	52,469	537,949	43,509	305,989	244 427	3 619 479	226 420	3 167,962	114,044	1 072,004
\$40,000 or more	679'8/	9/8/869	c 99,89	329,623	244,689	5,101,088	776,162	7.700,431	107,049	1,033,130
Montrachle returns total	474 777	440 004	700 077							

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued

			1	Low Charles	6,0	ď		control confer (control	al accompany	
			Onemployment							
Size of adjusted	, ul	In AGI	200	compensation			Total	tal	Primary IRA payments	payments
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(58)	(30)
All returns, total	392,846	1,227,593	3,567,831	7,122,224	26,025,198	479 292,611	653,968	953,071	620,917	815,551
Under \$5,000	*1 273	*2,957	259 773	350 936	3 240,248	8 801 281	*13,447	*18,288	*13,447	*18.288
\$5,000 under \$10,000	*1 274	*4,598	711,549	1 281,760	4,528,214	34 693,801	40,920	61,936	40,920	61,936
\$10,000 under \$15,000	*3 362	*20,299	747,431	1,561,354	4,908,948	61,459 154	55,640	99,824	51 821	80,166
\$15,000 under \$20,000	-6,764 78 996	*5.421	565,446	1,115,611	3,787,180	65 735 425	103,454	157,603	101.083	148,468
\$25 000 under \$30 000	79 484	107.378	269.811	649 120	2 015 891	55 240 271	106.882	136 979	104 510	124.325
\$30,000 under \$40.000	114 044	314,750	388,391	888.793	2,508,956	86,646 720	115 558	179,215	101,107	127,011
\$40,000 or more	107 649	709.506	214,161	445,690	2,034,152	99 362 884	84,552	115,994	80.072	88,436
Taxable returns, total	390,299	1.220,037	2,142,209	4,651,049	15,008,531	374.728,080	609,103	900,298	576,052	769,671
Under \$5,000	,		*20171	*11,420	568,026	1 415 939	*3,362	*4 707	*3,362	*4 707
\$5,000 under \$10,000			227,885	463,716	1,163,175	9 532,682	33 317	56,094	33 317	56,094
\$10,000 under \$15,000	*3 362	*20,299	341,370	778 498	1,920,938	24 337,689	45,555	84 700	41,736	69,738
\$15,000 under \$20,000	-6.764	*5,421	317,488	654,070	2,029,305	35 935 229	266 06	141,660	88 626	134,721
\$20 000 under \$25,000	78.996	62 683	362.931	759,742	2,781,736	62 638 976	128.879	180,949	123 321	164 639
\$25,000 under \$30,000	79 484	107 378	269,811	649,120	2.002,244	54 857 960	106.882	136.979	104 510	124 325
\$30,000 under \$40,000	114 044	314/50	388 391	888 793	2,508,956	86 646 720	115,558	179.215	701,101	127 011
Montavable refures total	C F A C *	94.5	4 425 522	2 471 476	44 046 567	104 564 534	44 065	10,834	44 966	46 990
	2,047	200.7	1,420,022	2,471,170	199,910,11	100,400,401	000,44	011,20	200'++	000'04
	Statutory adjustmentscont	stmentscont	Basics	Basic standard	Additional standard	standard	Exemptions	ptions	Таха	Taxable
Size of adjusted	Secondary IF	Secondary IRA payments	dedi	deduction	deduction	ction			יויכס	income
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		exemptions		returns	
	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(38)	(40)
All returns, total	127,288	137,520	26,016,759	134,509,912	2,682,800	2,945,841	59,994,173	146,898,895	18,293,671	228,849,802
Under \$5,000			3,235 191	13,224,191	221,005	228 645	4 974,404	12,165,711	578 140	347,666
\$5,000 under \$10 000			4,528 214	22,458,118	731.003	759 592	8,959,043	21,933,469	1 289,864	2,590,389
\$10,000 under \$15,000	*12.238	*19,658	4 908,948	25,486,352	724,644	814 781	10 935,390	26.778.836	3.387 302	12 142 930
\$15,000 under \$20,000	*4 568	*9.135	3,787,180	20,059,321	451,906	541 890	9 128 422	22 352,447	3 519,198	23 283,535
\$20,000 under \$25,000	*20 701	16,310	3,001,809	16,006,738	239,209	268 380	7,297,433	17.871,037	2,967,092	33 058,861
\$30,000 under \$40,000	50,292	52.204	2,505,574	14 072.836	100,409	103 247	7 020,331	17 194 589	2.508 956	55,096,853
\$40 000 or more	30 443	27,558	2,034,152	12,273 260	88,150	94 172	6 321,823	15,484,745	2,034 152	71 394 712
Taxable returns, total	122,828	130,627	15,000,092	75,251,087	1,833,355	1,994,940	31,664,962	77,530,469	15,008,531	219,051,286
Under \$5 000			562,968	1.048,014	*3,362	*3 194	5.057	12.390	568,026	347 635
\$5,000 under \$10,000			1 163,175	4.304 024	293,279	279 642	987,165	2 414 558	1,163,175	2 478 365
\$10,000 under \$15,000	*8.876	*14,962	1,920 938	8,275,808	556,752	299 968	2,548,734	6,235,899	1,920,938	9 141,317
\$15 000 under \$20 000	*3 469	.6 939	2,029 305	9.756,697	425,720	511 205	3 290,697	8,050,020	2 029,305	17 475 645
\$20 000 under \$25.000	20 701	16,310	2,781,736	14.674 221	239.209	268 360	6.248.130	15,300,245	2 781,736	32 215 180
\$25 000 under \$30,000	9 048	12 654	2.002.244	10.846.227	126,473	135 134	5,243,026	12,838,043	2.002.244	30 901,577
\$40 000 or more	30 443	27.558	2.034 152	12.273.260	88.150	94 172	6 321 823	15,484,745	2.034 152	71,394 712
Nontaxable returns total	03 / 760	* B03	11 015 567	50 258 824	040 445		2000000	400		0 0 0 0
		20.00						20 30 30 30	3.286.170	212 27 2

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income-Continued (All figures are estimates based on sample-money amounts are in thousands of dollars)

Size of adjusted oross income		credit		Earned income credit used to offset income tax before credits	dit used to oriset fore credits		Income tax after credits	
	Number of	Ame	Amount	Number of	Amount	Number of	rof	Amount
	returns			returns		returns	SI	
	(41)	(4	(42)	(43)	(44)	(45)		(46)
All returns, total	1,778,566	785	785,890	4,458,688	1,819,280	15,008,531		33,000,064
Under \$5,000	•		•			568 026	126	52.344
\$5,000 under \$10,000.	-5,057	-2	-2 266	223,515	16,960	1 163 175	175	361,868
\$10,000 under \$15 000	251,319	78	78.055	1,273,468	374,547	1,920,938	938	1,361,884
\$15,000 under \$20,000	382,852	169	169 559	1,751,784	987,220	2.029,305	305	2,329,478
\$20,000 under \$25,000	317,739	165	165,310	1,193,112	440,042	2.781,736	736	4,353,011
\$25,000 under \$30,000	270.499	121	121 203	*16,809	*511	2,002.244	244	4,536,499
\$30,000 under \$40,000	281,705	120	120,113			2,508 956	956	8,493,263
\$40,000 or more	269.394	129	129.385			2.034,152		11,511 715
Taxable returns, total.	1,112,866	491	491,362	1,537,953	654,278	15,008,531	_	33,000,064
Under \$5 000		_			,	568.026	026	52.344
\$5.000 under \$10.000				133,835	9,743	1 163,175	175	361,868
\$10,000 under \$15,000	*6.724	4.	*4 135			1,920,938	938	1,361,884
\$15,000 under \$20,000	63,481	22	22 399	352,659	264 281	2,029 305	305	2,329,478
\$20,000 under \$25,000	227,787	66	99.119	1,034,650	379,743	2,781,736	736	4,353,011
\$25,000 under \$30,000	263,776	116	116 211	•16,809	*511	2 002 244	244	4 536 499
\$30,000 under \$40,000	281 705	120	120 113			2.508 956	926	8 493 263
\$40,000 or more	269 394	129	129,385			2:034 152	152	11,511,715
Nontaxable returns, total	665,700	294	294,529	2,920,735	1,165,002			
	Income tax withheld	withheld	EIC refun	EIC refundable portion	Overpayment refunded	t refunded	Tax due at	Tax due at time of filing
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns total	24 033 205	46 447 598	8 986 068	12 108 652	22 182 541	27 481 132	3.358.857	1.545.564
000	2 440 000	265 740	4 743 237	1 136 630	2 724 253	1 AB2 30B	205 088	20 01 8
Order 25,000	2,440,002	1 706 011	757.57	1 133 630	008 200 7	6 030 813	278 520	50 50 5
83.000 drager 815.000	0.505 838	3 846 484	2,046,020	4 822 708	4 456 895	7 512 045	404 109	121 867
\$15,000 under \$20,000	3 675.126	5 286 532	1.714 565	1 456 953	3.348.903	4 651.045	407.122	155.646
\$20,000 under \$25,000	2 972 443	6 452 669	216.711	80 345	2 548 462	2 391 678	442.143	171,011
\$25,000 under \$30,000	2,007 849	5 716,284			1 609,705	1 430 488	399,155	219,566
\$30,000 under \$40,000	2,497,712	10 066.891			1,911 374	1 945 818	594,200	353 497
\$40,000 or more	2,027 388	13 006,084			1 493,149	2 036 847	537,620	434,535
Taxable returns, total	14,302,665	40,814,772	•	•	11,586,538	9,733,044	3,358,857	1,545,564
Under \$5,000	359,987	66,053			267,402	43 314	295,988	29 918
\$5,000 under \$10,000	974,787	607,314			880,020	318,306	278,520	59,525
\$10,000 under \$15,000	1,726 188	1 881,538		•	1,502 502	725 618	404,109	121 867
\$15,000 under \$20,000	1,958,471	3.274 799	•		1.604 081	1 179 640	407,122	155 646
\$20,000 under \$25,000	2,760,367	6 212,312			2 328.390	2 068 817	442 143	171,011
\$25,000 under \$30,000	1,997 764	5,699,781	٠		1,599,619	1 414,684	399 155	219,566
\$30,000 under \$40,000	2 497,712	10,066,891			1911,374	1,945,818	594 200	353,497
\$40,000 or more	2,027,388	13,005,084			1 493,149	2 036 847	029,750	454,353

 Estimate should be used with caution due to the small number of sample returns on which it is based NOTE Detail may not add to totals because of rounding

Table 1.7-Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income1

(All figures are estimates based on samples--money amounts are in thousands of dollars)

		20000000								
Size of adjusted gross income	7									
adjection adjection of the	jo	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	less deficit	returns		returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
All returns, total	11,902,577	279,860,579	11,646,035	267,024,120	3,256,051	1,512,304	63,722	319,176	791,430	732,555
Under \$5,000	911,328	2,629,663	875,689	2 954,460	155,527	51,645	1,197	*3 497	31.259	12.954
\$5,000 under \$10,000	2,146,794	16,403,572	2,090,723	15,517,610	198,718	84.795	,		24,872	27 936
\$10,000 under \$15,000 \$15,000 under \$20,000	2.220,573	27.678.208	2,157,003	26.278,003	260,203	129,170	*1 128	.2.144	37,595	16 101
000 309 30000 000	1 18 6 0 4 2	36 146 711	4 4 4 9 4 0 7	04 070 000	245 257	240.084	- 1	2 140	120.27	100 100
\$25,000 under \$30,000	752 978	20,140,711	739.384	19 861 234	218,537	79,901	1,090	*19.805	40.583	28.802
\$30,000 under \$35,000	680,316	22,060,152	675,813	21 459,915	263,501	53,853	*1,098	*2 227	60,526	20,531
\$35,000 under \$40,000	455,813	17,096,061	455,813	16,602,913	215,342	41,123		,	46 762	35.053
\$40,000 under \$45,000	408,197	17 299 263	395,757	16,467,499	221,679	84 020	•5 608	*24 309	47,856	51,475
\$45,000 under \$50,000	331,571	15.695,324	331,571	15,358,815	213,719	53 833		'	43,806	8.878
\$55,000 under \$60,000	178 847	10 298 990	169.415	13,869,531	196,930	94 413	8,754	6529.	50,533	76.783
\$60,000 under \$75,000	450,995	30,065,053	450,340	28.727.596	330,495	134.975	*12.096	19.641	111.565	49.438
\$75,000 under \$100,000	218,012	18,556,780	212,664	17,697,786	191,762	135,018	8,561	94,060	85,919	93,797
\$100,000 under \$200,000	82,333	10.302,806	79.756	9,200,150	78.632	80,810	4,596	70,888	37,253	97,866
\$200 000 under \$500,000	7,641	362 281	7,272	1,458,092	7,484	63 560	1 241	24 264 11 908	5,355	54 257
\$1.000 000 or more.	139	389,891	133	160,258	136	7 797	104	7 809	122	22 283
axable returns, total	7,279,802	232,369,564	7,107,412	220,976,463	2,882,108	1,367,186	62,524	315,674	719,517	708,053
Nontaxable returns, total.	4.622,775	47,491,015	4,538,623	46,047,656	373,943	145,119	*1,198	*3,502	71,913	24.502
	Chate income	o move		Business of	Business or profession			Sales of ca	Sales of capital assets	
Size of adjusted gross income	tax refunds	spun	Netir	Net income	Net	Net loss	Netgal	Net gain in AGI		Net loss in AGI
	Number of	Aminom A	Nimborof	Amount	Managara	Amount	Misselbore	American	Misseshow of	A section 4
	returns		returns		returns		returns		returns	
	(11)	(12)	(13)	(14)	(15)	(16)	(71)	(18)	(19)	(20)
All returns, total	1,286,307	629,339	493,052	2,376,822	318,200	1,311,432	357,488	1,132,317	220,674	323,927
Under \$5,000	5.030	2,307	38,916	91,470	10,984	104 325	•6.489	*20.029	8,771	20,662
\$5,000 under \$10,000.	14366	*3,830	65,049	284.027	22,252	102.986	*5.618	120.6	*11,740	*22 240
\$10,000 under \$15,000 \$15,000 under \$20,000	23.798	7,647	31 733	382 171	21,804	134 387	24.313	18 062	*15.556	*15.296
\$20,000 under \$25,000	41 880	17 795	30.478	65.062	32 121	100 707	36 485	76.808	-10 535	803 AC+
\$25,000 under \$30,000	103,924	45,756	32,681	57,146	21,058	91 497	*18 829	*15 061	18,139	*21,985
\$30,000 under \$35,000	104,078	30,027	41,875	212 179	34,979	95 935	35,626	30 138	16,817	18,462
\$35,000 under \$40,000 \$40,000 under \$45,000	101,728	52,894	27,182	78,407	31,493	64 191	25.366	35,446	*11,564	75,162
\$45,000 under \$50,000	127.427	57,515	20.255	82.338	13.804	34 581	23.870	29.104	13.528	*16.872
\$50,000 under \$55,000	105,041	45,500	12,075	55,663	-7,505	*9.752	23.287	30 819	*11,814	*9.754
\$55,000 under \$60,000	94,296	36,415	*11.044	*55.161	7,956	*41,200	*19,166	*39,845	*8,603	*4.227
\$75,000 under \$100,000.	107,689	76,773	14,156	118,847	16,766	154 260	36 571	89.249	26,988	32 862
\$100,000 under \$200,000	46,374	43,745	3 921	246.731	*3.542	*26,528	22.194	218 438	16,290	39 388
\$200,000 under \$500,000	4.920	13,480	1,033	106.122	*304	•1 016	3 182	157.070	1,726	4 374
\$500,000 under \$1,000,000 \$1,000,000 or more	311	1,736	16	*6.457	. 00	. 01.	311	58,078	129	•277
letot parittar aldeve	1 200 170	604 662	248	4 625 430	10000	300 000	900000	7 000 7	200 000	030 226
	0011001	000,100	000'010	001,000,0	100,002	097,980	000,000	/10.200,1	71000	500,112
Nontaxable returns, total	/8,128	5/./86	177 393	741 684	57 333	418 548	27.503	49.700	25,802	75.075

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income.-Continued¹ (All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted gross income		distributions	annurtie	annurties in AGI	income le	income less loss	ssol ssal	loss	net incor	net income less loss
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total.	114,111	563,821	930,615	6,062,168	333,957	-608,915	*9,743	*18.794	84.008	368,878
Under \$5,000	•501	*2,964	14,518	69 141	11,197	-59,086			1,064	-139,603
\$5,000 under \$10,000	*8,455	*27,101	102.490	295 752	16,040	-31.892			*4,635	-13,289
\$10,000 under \$15,000	11,665	32,739	174,687	653,627	24.978	38 710			20.092	10,323
a 13,000 under azo,000	107.7	77.404	100	7	20,02	2 - 00			200	
\$20,000 under \$25,000	14,720	49,911	102,705	703,375	20,887	.55,247	*327	3,740	*8./34	-41,044
\$25,000 under \$30,000	10.00	-20.804	59 225	281 196	25 997	.67.897	*2.256	3,609	*3.326	*,73 485
\$35,000 under \$40,000	.7.536	*29.454	73 165	320 228	21,007	-60 757			*2.575	.4,479
\$40,000 under \$45,000	*5.578	-13,422	54 826	592,303	20,098	-26,282			*6.764	*17,004
\$45 000 upder \$50 000	.4 480	*2 580	34 302	122 658	19 297	-62 411	716.	•7 686	*5 116	.*18.219
\$50 000 under \$55 000	.7.598	*13.629	32.014	188,162	32,861	-43,562			*3.081	-7 434
\$55,000 under \$60,000	902 9.	*74.749	52 217	418,961	17,927	-27,226			*6 134	*11,043
\$60,000 under \$75,000	*4 545	*51.357	70,816	539,596	45,856	-99,439	*2 551	1,674	15,690	28.541
\$75,000 under \$100.000	*8 819	*77,289	32 184	464,342	13,891	-5.765	*2 419	*302	-1 105	-9,492
\$100,000 under \$200,000	*3 268	*12,705	14,233	219 602	11,957	-2,574			11,897	220,651
\$200,000 under \$500,000	.230	*49.877	*836	11,022	1,689	11 939			1.873	92,528
\$500,000 under \$1,000,000	Ø :	-280	φ ;	.37	*7.1	7451			358	78 49/
\$1,000,000 or more	4	4/	2	0.84	90	2,702			200	077.17
Taxable returns, total	108.660	509,587	763,478 167.137	5,499.443	281,617 52,340	-147,605	9,743	-18,794	71,597	474,042
Size of adulated gross income	Estate an	Estate and trust net income less loss	Farm ne less	Farm net income less loss	Unemployment	oyment Isation	Social	Social security benefits in AGI	Othe	Other income less loss
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(38)	(40)
All returns, total.	5,486	42.674	71,060	-412,958	1.040,708	1.903.766	124,844	657,397	242,112	557,241
Under \$5.000	:	:	.1,269	.*55,774	32,182	42 262	*1 274	*2.974	*4 054	*4,300
\$5,000 under \$10,000			*2,178	*1,548	207,685	314 680			18 182	21,651
\$10,000 under \$15 000	,		966.6	-,52,906	214.807	391,831	*1 128	*875	19 623	36.200
\$15,000 under \$20,000			260 9	-37,401	149.106	234.631			997 91-	176 17.
\$20,000 under \$25,000			*12,062	.+72.649	101.794	184 288	*14 888	*10,913	22 429	47.782
\$25,000 under \$30,000			3,369	*30,905	70 758	121.513	15 989	30.486	185/5	57,789 44 924
\$30,000 under \$30,000			*3.163	*18.357	35.786	85 363	*7.688	*25.22	22.808	31 801
\$30,000 under \$45,000			*10,818	.*56,261	34,869	75.873	18 446	98 486	*10 045	-7,948
\$45 000 under \$50,000	**918	**8,116	•6,279	-*32,189	36,066	57,820	*2,523	•21,206	*10,445	.51,032
\$50,000 under \$55 000	٠		*2,716	*11,929	33,999	74,569	*4 186	*29,593	*11.627	*43,824
\$55,000 under \$60,000	906.	*14,666	*921	.*4,524	*14,403	•53 706	*16 656	*153,260	*17.913	*19,359
\$60,000 under \$75,000	2,551	15.740	1,896	5,055	32,834	90 478	13.014	108 012	24 475	33,158
8400 000 mader 6200 000	*773		•1 473	•7 430		.4832	5 25 B	A0 5/00	9 8 7 8	86.396
\$100,000 under \$200,000	*346	- 2.596	5.5	*716	,	700 %	679*	*8 295	689	*3.717
\$500,000 under \$1,000,000	66.	i	.42	. 49	-39	•59	*24	*584	96.	•1,296
\$1,000,000 or more	£.	*2 861	ů	*1,804			5.	120	69	13,338
Taxable returns, total	:	:	60,154	-300,528	556,630	1,136,032	122,472	652,864	203,803	396,190
Nonfaxable returns, total										

Table 1.7-Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued1

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted gross income	Total	a	Primary IRA payments	bayments .	Secondary	Secondary IRA payments	Deduction for sei	Deduction for self-employment tax	Moving expenses adjustment	es adjustment	Payments to	Payments to a Keogh plan
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(48)	(20)	(51)	(52)
All returns, total	651,772	825,449	100,053	141,351	32.843	44,745	410,292	167,632	83,105	147,656	6,892	35,294
Under \$5,000	37,336	17,305	1.761	*3,403	*487	.903	32.123	6,538	*4,835	*5,410	٠	
\$5,000 under \$10,000	68.238	22,345	1 196	1,794			60.712	20,245				•
\$10,000 under \$15,000	33 149	18 322	27.194	3 117	1,128	.2549	82.832	30.043	5,911	-8.016		
620 000 under 625 000	07.076	35.300	14 007	*15.032	1 272	2,000		2000		100		
\$25,000 under \$30,000.	52.722	99,180	16.010	*25 899	5/2.	2,340	23.551	3 763	3,362	-6.787	. 25	. 8
\$30,000 under \$35,000	48,314	63,236	*18,985	*31.261	•6.766	*11 411	24 879	16 665	5,002	*2 207	1 128	1 692
\$35,000 under \$40,000	37,435	87,563	*2,553	.4,860	-2,049	*3,862	12,648	5,198	*15,745	*26,994	1,128	1,735
\$40,000 under \$45,000	43,843	40,565	*8,813	*8,293	*4.325	•936	13 164	4,033	.6,063	*8.045	1,128	2,522
\$45,000 under \$50,000	23,939	18,532	*8,008	*10,012	*3.709	*2,716	15.931	5.776			,	
\$50,000 under \$55,000.	30,964	72,356	-5,933	*11,866			12,543	2,662	*4,808	•13,079		
\$33,000 under \$00,000	15,6/3	19.433	-2.419	.283/	-2,419	*4,837	7,112	*3,927	-6,142	*5,699	- 200	. 000
\$75,000 under \$100,000	27.170	68,572	*4.861	*8.920	-3.944	•7,085	17 167	8.032	*4 970	*4.078	1.044	3,507
\$100,000 under \$200,000	16,231	109.878	1,721	*2,478	*1,718	*2.212	6.050	14.532	6 466	40 727	1 207	12 907
\$200,000 under \$500,000.	4,510	34,932	*1.520	-3.040	*1,193	*2,386	1 739	5,613	710	1,818	859	9,543
\$500,000 under \$1,000,000	•75	1.017	.8	*16	8.	•16	.27	*378	••40	*173	11	439
\$1,000,000 or more	200	1,324		٠			44	5/5	:	:	27	575
Taxable returns, total	462,439 189,334	737,708	91,540	131,685	31,229	43,109	242,787 167,506	113,192 54,440	13,634	136,286	6,892	35,294
						Itemized deductions	eductions					
Size of adjusted gross income		Total	Medical an	Medical and dental expenses deduction	ses deduction	Taxes paid deduction	deduction	Interest	Interest paid deduction		Contributions deduction	uction
	Misselborof	Amount	Mine Los of	1000		Alternative of		1	,		-	
	returns	TINOUIC .	returns	i sc	Amount	returns	Amount	returns	Amount		number of returns	Amount
	(23)	(54)	(55)	_	(58)	(57)	(58)	(69)	(09)	9	(61)	(62)
All returns, total	2,139,988	26,456,908	241,239	339	671,094	2,104,357	8,109,232	1,902,964	12,031,193	-	,868,592	2,679,634
Under \$5,000	*1.802	*17 045	-1 801	301	*9.537	*1 RU2	*2 42N	*714	*1 969	_	*1 424	*521
\$5,000 under \$10,000.	26,026	218,841	17,921	121	19,859	26.026	39.679	23.557	126.1		15.741	20 878
\$10,000 under \$15,000	29,829	267,672		196	40,361	28,555	56 758	24,879	122,831		21,831	21,393
\$15,000 under \$20,000	70,956	701,788		931	86 840	66,321	110,023	52,874	341,102		56,964	35,690
\$20,000 under \$25,000	102.540	878,059	32,794	794	85,742	99,178	163,468	81,991	439,262		606,68	92,549
\$23,000 under \$30,000 \$30,000 under \$35,000	7157,728	1./61.944	42,872	3/2	79,063	167,728	347,615	142,768	785,213		133,049	133,226
\$35,000 under \$40,000	179.515	1.790.810	_	517	.62.330	176 133	510,301	154 743	878 3	_	160 150	159 187
\$40,000 under \$45,000	174,162	1 899,373	_	698	*25,187	170,780	507,396	159,564	843 503	_	141,523	229,759
\$45,000 under \$50,000	199,078	2,144,698	•14,409	109	*30,188	194 598	674,505	181,070	1,093,0		176,561	171,327
\$50,000 under \$55,000	184,265	2.337,011	.6.	107	*25,423	184,265	709,415	166,968	1,035 441		156,463	180,816
\$33,000 under \$60,000	360 514	7 1 593,817	3,837	337	.20,267	138.721	525,399	127,583	7315	_	1,957	288.620
\$75,000 under \$100,000	199,997	3,423,449	*2,567	292	-51 419	199,997	1 223,303	173,700	1,447,865	_	186,914	432,576
\$100,000 under \$200,000	81,314	1,967,323	1,012	210	*8.261	81,314	810.048	75,744	860 861	_	77 756	169,337
\$200,000 under \$500,000	/ 480	261.876				7,479	169,087	5,957	88.551		6,839	31,828
\$1,000,000 or more	136	36,387				136	26,676	362	11,437	37	133	7.523
faxable returns, total	2,035,430	24,771,996	186,487		508,040	2,005,532	7,885,342	1.818,089	11,378,256	_	1,778,090	2,516,320
dontavable returns total			-	_							_	

Table 1.7.-Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income...Continued¹ (All figures are estimates based on samples...money amounts are in thousands of dollars)

See of alguest gross rooms Commany of the loss selections Co	0										
Coloradary of the loss deduction Mountage expenses deductions Total misser for the loss deduction Mountage of Mountage of Total misser for the loss deduction Mountage of Mountage of Total misser for the loss deduction Mountage of				Itemized deduc	thonscontinued			Basics	tandard	Additional standard	standard
1,000,000 1,00	Size of adjusted gross income	Casualty or the	ft loss deduction	Moving exper-	nses deduction	Total miscellane	sous deductions	dedu	Iction	deduction	ction
(69) (69) (67) (69) (70) (70) (70) (70) (70) (70) (70) (70		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,3923 1,19722 1,1962 1,297 1,1960 1,2957 1,2957 1		(63)	(64)	(65)	(99)	(67)	(68)	(69)	(70)	(71)	(72)
1.3.362	All returns total	10 031	*497 732			709 466	2 855 350	0 7/0 98/	79 779 041	269 199	288 484
1,2,3,2,2,2,3,2,3,3,3,3,3,3,3,3,3,3,3,3,	The state of the s	2000	201,101			** 000,486	1030,000	100 900	23,006,114	203,133	200,404
1,3,382	%5 000 under \$10 000					*7.419	12,331	2 120 768	10.255.703	50 529	51 637
1,3,3,2,2 1,5,19,2	\$10,000 under \$15,000					*7.494	*26 328	2 190 744	11.342.796	80.051	82.448
15 195 1	\$15,000 under \$20,000	*3.362	*25,822	,		34.064	102,311	1,545 083	8 000,312	40 411	48 508
13.302 15.155 15.208 1	\$20,000 under \$25,000				٠	29,803	97,038	1 062,272	5.645,818	22 710	29.342
Column	\$25,000 under \$30,000	*3,362	*15 195		,	73,098	401,632	585 250	2,987,705	•16,870	*16 926
1,28,172 1,128	\$30,000 under \$35,000					64.783	273 244	464,840	2,494,451	*5,491	•5.766
1,2,2,5,1 1,28,7,2 1,2,6,9,2 1,2,6,9,4 1,2,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,	\$35,000 under \$40,000				,	66.478	180.690	276.299	1,588,229	*4.393	*3.514
1,2551 1,128,722 1,128,722 1,128,722 1,128,723 1,128,634 1,128,634 1,128,635 1,128,635 1,128,635 1,128,722 1,128,722 1,128,722 1,128,722 1,128,723 1,128,7	\$40,000 under \$45,000					55 891	293 529	234,035	1,300,886	*13,538	*14,502
1,2551 1,28,722 1,28,722 1,28,722 1,28,722 1,28,722 1,28,723 1,28,723 1,28,723 1,28,723 1,28,723 1,28,723 1,28,723 1,28,723 1,28,723 1,28,723 1,28,723 1,28,8,73 1,28,8,73 1,28,8,73 1,28,8,73 1,28,8,73 1,28,8,73 1,28,8,73 1,28,8,73 1,28,8,73 1,28,8,73 1,28,8,73 1,28,9,73	\$45,000 under \$50,000					52.662	175,664	132,493	787,381	1,098	*824
Column	\$50,000 under \$55,000					73,085	385,916	91 396	546,816	1,835	1,560
132 127 128 128 128 128 128 128 138	000,000 under 900,000	* 27 EE4	*178757			104.063	120,031	40,125	552,253	010'0	20000
1.25 1.25	\$75,000 under \$100,000	*327	.269			78,420	268,017	18,015	105,539	*721	1,082
1.654 1.7534 1.1034 1.167 1.	\$100 000 under \$200 000	602	*697 693	,		22.058	128 704	21019	1774	*650	*796
1,554 1,1554 1,10554 1,1554 1	\$200,000 under \$500,000	**	:			*1.181	*5.988	160	1.017	157	119
1574 177,594 177,595 177,736	\$500,000 under \$1,000,000.	:	:			*51	1,161	62.	.401		
1,564 1,77,189 Taxable Taxab	\$1,000,000 or more			,		10	167	50	61.		٠
Taxable Total To	Taxable returns, total	•654	*27,138	, ,		666,718	2,544,194	5,244,265	25,385,507	196,927	212,993
Number of returns		VeT.	ahla				Tax c	redits			
Number of Amount Number of Amount Number of Amount Number of Amount Interiors Number of Amount Interiors Number of Amount Number of Amount Interiors Number of Interiors N		יווייני	ome	F	14	0		7,77	100		
Number of Amount number of Amount returns Nu	Size of adjusted gross income				otal	Child ca	re credit	Credit for the el	derly of disabled	Foreign tax credit	ax credit
(73) (74) (75) (76) (77) (78) (78) (79) (79) (79) (79) (79) (79) (79) (79		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,13,941 1,10,12,912 1,10,12,912 1,10,12,912 1,10,12,912 1,12,391 1,13,391		(73)	(74)	(75)	(76)	(77)	(78)	(6/)	(80)	(81)	(82)
113.34	All refurme total	8 954 577	447 000 003	2 025 662	4 247 075	4 043 073	973 267	170 00	1 040	20.644	2 246
173,341 173,341 173,341 173,341 173,341 173,341 173,341 173,341 173,341 173,341 173,341 173,341 173,342 173,356 173,341 173,	All retuins, total	710,100,0	147,302,303	799'576'7	016,142.1	2/6,210,1	472,376	9,2,4	560	20,614	5,516
1,509 955 5,599 670 7,500 674 7,500 955 7,50	Under \$5,000	763.931	4 543 531	1,273	398	. 120 34	, 000 00	1,273	398		
1,485,157 1,054,004 3,48,538 5,07,927 1,95,288 8,782 1,385 1,3	\$10 000 under \$15 000	1 509 955	5 539 620	738 556	213.857	145,830	40.880	200.0	55.5		
1,159,076 1,274,898 560,581 262,682 129,931 98,259 129,931 98,259 129,931 98,259 129,931 98,259 129,231 12,225,637 12,225,637 12,225,637 12,225,637 12,225,637 12,225,637 12,225,637 12,243,237 12,243,237 12,243,237 12,243,237 12,243,237 12,243,237 12,243,237 12,243,237 12,243,237 13,243,24 13	\$15,000 under \$20,000	1,485,157	10,054,004	848,538	507,927	195,268	82 782	3.365	*825		٠
745,206 116,525 21 106,552 14483 89372 38,005 455,813 10,513,424 56,170 24,483 65,100 20,651 28,	\$20,000 under \$25,000	1,159,076	12,746,958	560,581	262,692	129,931	68,259			1,005	06.
455,813 1252,567 67,170 28,468 56,160 28,152	\$25,000 under \$30 000	736,206	11,652,522	106,953	41 493	93,712	38.085	٠		•300	•109
400,517 10,14,434 10,14,	\$30,000 under \$35,000	679,218	13,252,567	67,170	28,468	65.160	28,152			*2,010	*317
390.473 10.485.222 54.795 30.821 54.785 30.821 27.485 30.821 27.4857 95.47413 38.866 14.379 35.788 14.200 15.74413 38.866 14.379 35.788 14.200 15.74413 38.866 14.379 35.788 14.200 15.744128 35.744 13.2441.28 35.748 35.7	\$35,000 under \$40,000 \$40,000 under \$45,000	455,813	11,381,778	78.150	20,961	58,150	20,961				
274337 984686 14379 35,788 14380 178,847 984686 35,166 15,188 14,280 18,012 12,241,128 70,706 31,786 66,453 29,662 100 7,700,708 7,700,708 13,618 7,702 7,700,708 7,700,708 100 7,238 1,728,14 2,184 1,043 11,162 13,744 100 7,288 1,578,174 2,184 1,043 11,162 1,064 138 353,484 2,20 1,283,385 667,882 280,542 1,001 1,51,877 4,328,612 1,353,385 689,778 677,882 230,642 1,073	\$45 000 under \$50 000	330 473	10 485 232	54 795	30.821	54 795	30.821				
178 447 684 685	\$50,000 under \$55,000	274,537	9,517,413	38.666	14.379	35,798	14 290			*2.868	.89
48,844 20,8377 47,706 31,785 46,453 29,869 44,843 29,869 44,843 24,052 20,089 44,843 24,052 24,062 24,083 24,052 24,083 24,052 24,083 24,082 24,083	\$55,000 under \$60,000	178,847	6,984,656	35 116	15,168	31,343	15.072			*4,679	96.
2000 52.33 17.007.88 13.49 10.43 10.259 24.002 0.000 10.258 17.007.88 13.49 10.43 10.43 10.43 10.258 10.258 13.84 10.43	\$60,000 under \$75,000	448,444	20,863,779	70.706	31,795	66,453	29,869	,		*4,253	1,925
200 82.333 7.7007.88 73.45 0.200 7.02.59 3.774 7.02.50 7.02.59 7.774 7.02.50 7	\$73,000 unager \$100,000	210,012	13,241,120	46.709	24,089	44,943	24,052			99/ L	-4/
COD TABLE NO. TABL	\$100,000 under \$200,000	82,333	7,700,788	13,461	8,220	*10.259	*3,774			.2 492	220
139 353,484 53 22 2	\$500,000 under \$1,000,000	526	326.118	*202	*24	701.1	700			160	223
7.279.695 143.576.090 1.353.785 598.778 649,197 335,110 138,038 1.577.877 649,197 335,110 138,038 1.1.273	\$1,000,000 or more	139	353,484	53	22	:	:		,	49	21
1,571,877 4,326,812 1,571,877 649,197 335,110 136,036 11,273	Taxable returns, total	7,279,695	143,576,090	1,353,785	598,778	677,862	290,542	*8,001	*1,451	20,614	3,316
	Nontaxable returns, total	1,571,877	4,326,812	1,571,877	649,197	335,110	136,036	*1,273	*398		

Table 1.7.-Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income.-Continued¹

Size of adjusted gross income All returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	No. of Street, or other Persons				-							
All returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
All returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	returns		returns		returns		returns		returns		returns	
All returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)	(16)	(26)	(63)	(94)
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	7,279,695	23,908,274	7,536	10,194	4,896,206	6,831,722	4,114,382	5,887,196	7,279,802	23,918.468	7,324,411	24,289,477
\$10,000 under \$15,000	112,108	6 661	-107	*1 495	550,115	401.056	542 919	392.388	112 216	8 157	128.673	13.221
0000000	776,035	617,960			1,417,042	2,757.632	1 417 042	2,527,768	776,035	617.960	779,813	645 795
\$15,000 under \$20,000	807,178	1.000,219			952.409	1,126 595	779 623	679,759	807,178	1 000 219	817.053	1,010 324
\$20,000 under \$25,000	1.092 634	1,649 125			534 918	218,650	66,275	23,764	1,092 634	1 649 125	1,096,165	1,672,289
\$30,000 under \$35,000	679,218	2,037,276			,	,			679,218	2.037 276	679.218	2.078,562
\$35,000 under \$40,000	455,813	1,624,524		'		,			455,813	1.624 524	455,813	1.649,558
\$40 000 under \$45,000	404.815	1,823,989	-1 098	.280				,	404,815	1.824 269	404 815	1.842 353
\$45,000 under \$50,000	330,473	1.667,060	. 000						330.473	1 667 060	330,473	1.684 114
\$50,000 under \$53,000	178.847	1 149 929	7 30	0 1		,	,	,	178.847	1 149 929	178.847	1 169 073
\$60.000 under \$75,000	448,444	3,691,513						٠	448 444	3.691.513	448.444	3 759.564
\$75 000 under \$100,000	218,012	2,652,469	*1.835	*1 529		•			218,012	2 653 999	218012	2.684 077
\$100,000 under \$200,000	82,333	1,771,557	*2.008	*2 905		,			82 333	1.774 462	82.333	1 808,861
\$200,000 under \$500,000	7,638	509,845	*201	*3 488					7 638	513 333	7.639	524,582
\$500,000 under \$1,000,000 \$1,000,000 or more	526	111,846	.91	348					526	112 185	526	112,940
Taxable returns, total	7,279,695	23,908,274	7,536	10,194	751,456	296,425		,	7,279,802	23,918 468	7,279,802	24,269,698
Nontaxable returns, total	,	•	,	,	4,144,751	6,535,297	4,114,382	5,887,196	,	,	44,609	19,779
				Tax payments				ò	Overpayment		Тах	
Size of adjusted gross income		Total		Tax withheld		Estimated tax payments	x payments	_	refunded		que	
	Number of	Amount	Number of		Amount	Number of	Amount	Number of	Amount		Number of	Amount
	returns		returns	ns.		returns		returns		retr	returns	
	(36)	(96)	(97)	_	(88)	(66)	(100)	(101)	(102)		(103)	(104)
All returns, total	11,618,118	36,253,492	11,553,300	_	35,465,745	172,153	744,380	11,599,357	18,257,954	_	264,641	449,853
Under \$5,000	801 353	193,178	794	794,101	182,243	*7,144	*10,222	872,272	575,198	_	23,558	4 065
\$5,000 under \$10,000	2,028 011	1,129,237	2.019,872		1,124,069	•11,959	.5,169	2,126,486	3 183,369	_	16,947	.6 893
\$10,000 under \$15,000	2 180 682	2,172,111	2 151 462	_	2 123,644	34.778	48 467	2.196,753	4,064,730		22,699	21,589 •¢.018
	000,000	200,101,2		_	024,401,7	7	000		7,120,0	_	200	20.0
\$20,000 under \$25,000.	749.575	2 607 724	745 065		2,953,646	19,134	*20.657	739 210	1 343, /45		.94.299 -9.465	11 470
\$30,000 under \$35 000	676,913	2,957,224	676		2.938,010	*11,189	*19.214	660,149	_		17,941	29 168
\$35,000 under \$40 000	455,813	2,349,399	_	455,487	2 339,702	*4,959	*8 934	444 300		_	•11,186	*3,218
\$40,000 under \$45,000	408,197	2,554,086	_		2,523,558	*7.892	*30 143	395,055	_	_	.092	*15,418
\$45,000 under \$50,000	331,571	2,234,749	331		2.230,616	*653	*4 133	319,172	569.592	_	*12,399	*19019
\$50,000 under \$55,000	2/4 540	2.097,088	274	274.385	2.083,899	7.748	13 189	262,777	548.516		17,764	16,994
\$50,000 under \$50,000	450 668	4 700 501	450	_	4 614 156	15.709	74.333	407 709	_		38.565	50.403
\$75,000 under \$100,000	218,012	3 244,410			3,152,514	10,057	83.440	199,977	595,401		18,035	35,262
\$100,000 under \$200,000	81,816	2.031,542		80.426	1.868,746	8,656	154 457	69,946	298 965	_	12,387	80 027
\$200,000 under \$500,000	7,641	506,767	7.	7,266	406,081	2,536	96,903	4,787	30,199		2,698	50,275
\$500,000 under \$1,000,000	528	111,742		501	65,999	240	45 455	.246	15.194		282	17,978
all odd, odd ar more	130	87.407			47,134	ς :	35 832	P	612,1		771	42 486
laxable returns, total.	7,245,768	33,070,142	7,197,431		32,305,815	153,230	725,331	7,012,366	9,204,579		249,957	445,079
Nontaxable returns, total.	4,372,349	3,183,350	4,355,869	_	3,159,931	18,923	19,049	4,586,991	9,053,375		14,684	4,774

** Data combined to avoid disclosure of information for specific taxpayers

Electronically filed returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e. Form 1040, 1040A, and 1040EZ)

NOTE Detail may not add to totals because of rounding

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income¹

Size of adjusted gross income All returns, total Under \$5 000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$5,000 under \$20,000 \$5,000 under \$20,000 \$5,000 under \$5,000 \$5,000 under \$5	of returns (1) (2) (2) (2) (2) (3) (2) (3) (3) (3) (4) (4) (4) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6	Adjusted gross income less deficit (2)	Number of returns	Amount	Number of Arreturns	Amount	Number of Am returns	Amount	Number of returns	Amount
ed glrass income 10,000 225,000	(1) (1) (2.993,313 (26,693 (26,693 (26,693 (26,787 (291,161 (20,477 (20,161 (20,293 (16,579 (1	gross income less deficit (2) 105,712,427	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
10,000 \$15,000 \$25,000 \$25,000 \$35,000 \$40,000 \$50,000 \$50,000 \$50,000 \$75,000 \$75,000	(1) (1) 2.993,313 261,693 285,787 291,787 291,787 298,477 208,	(2)	returns		returns		returns		returns	
10,000 \$15,000 \$20,000 \$30,000 \$30,000 \$40,000 \$40,000 \$55,000 \$55,000 \$75,000 \$75,000	(1) 2993,313 261,683 226,787 226,47 222,931 222,931 206,154 176,579 176,579 176,579 176,579 176,579 176,579	(2)	*							
10,000 220,000 220,000 225,000 235,000 235,000 245,000 245,000 245,000 255,000 260,000 275,000 275,000	2.993,313 261,693 226,787 226,787 306,477 228,649 222,231 206,154 176,579 142,249 142,249 142,249 142,249 142,249	105,712,427	(8)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
Under \$5 000 \$5,000 under \$10,000 \$10 000 under \$15 000 \$25 000 under \$25 000 \$25 000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$30,000 \$40,000 under \$40,000 \$40,000 under \$45,000 \$45,000 under \$45,000 \$55,000 under \$45,000 \$55,000 under \$55,000 \$55,000 under \$50,000 \$55,000 under \$50,000 \$55,000 under \$10,000 \$57,000 under \$10,000	261,693 226,787 2291,161 306,477 228,649 222,931 176,579 142,587 142,587 142,587 142,587 142,587 142,587 142,587 142,587 142,587 142,587		2,495,779	85,038,117	1,998,036	2,681,510	116,508	493,992	802,371	1,933,651
\$5,000 under \$10.000 \$10.000 under \$15.000 \$20.000 under \$20.000 \$20.000 under \$20.000 \$30.000 under \$30.000 \$30.000 under \$30.000 \$30.000 under \$30.000 \$45.000 under \$45.000 \$45.000 under \$45.000 \$55.000 under \$50.000 \$55.000 under \$50.000 \$57.000 under \$50.000	285.787 291,161 306,477 228,649 232,931 176,579 162,549 142,587 128,572	161,475	186,557	545,046	98,510	61,698	*4.882	*4,621	29,756	16,057
\$10.000 under \$10.000 \$20.000 under \$20.000 \$25.000 under \$20.000 \$35.000 under \$20.000 \$35.000 under \$40.000 \$35.000 under \$50.000 \$55.000 under \$50.000 \$55.000 under \$50.000 \$55.000 under \$100.000 \$50.000 under \$100.000 \$50.000 under \$100.000 \$50.000 under \$100.000	291,161 206,477 228,649 232,931 206,154 176,579 162,249 142,587 128,572	2 172,397	200,787	1.378.292	127,400	118,106	-8.419	14,037	49.311	62.089
\$20.000 under \$25.000 \$25.000 under \$30.000 \$35.000 under \$30.000 \$35.000 under \$30.000 \$45.000 under \$50.000 \$45.000 under \$50.000 \$55.000 under \$50.000 \$50.000 under \$50.000 \$50.000 under \$100.000 \$50.000 under \$100.000	228,649 232,931 206,154 176,579 162,249 142,587 18,572 96,850	5,381 785	245,799	3,703,504	181,489	172,664	*5.873	*18 645	60,117	156 454
\$25 000 under \$30 000 \$30,000 under \$30 000 \$30,000 under \$40,000 \$40 000 under \$45,000 \$45 000 under \$55 000 \$55 000 under \$55 000 \$55 000 under \$50 000 \$57 000 under \$50 000 \$57 000 under \$10 000 \$51 000 under \$10 000	232,931 206,154 176,579 162,249 142,587 128,572 96,850	5.094.326	189.399	3,731 458	141,919	260,026	*10,261	-64,547	48.043	145 707
\$30.000 under \$35.000 \$40.000 under \$45.000 \$40.000 under \$50.000 \$45.000 under \$50.000 \$55.000 under \$50.000 \$55.000 under \$100.000 \$50.000 under \$100.000 \$175.000 under \$100.000	206,154 176,579 162,249 142,587 128,572 96,850	6 382,080	204 176	5,124 809	144,683	188.732	*4 299	*3.476	59 415	162 489
\$35,000 under \$40,000 \$40 000 under \$50 000 \$50 000 under \$50 000 \$55,000 under \$50 000 \$50 000 under \$50 000 \$50 000 under \$10,000 \$75,000 under \$10,000 \$100 000 under \$20,000	176,579 162,249 142,587 128,572 96,850	6,711,765	177,893	5,197,424	157,772	87,559	1,100	\$206	51.534	85 211
\$40 counted \$42,000 \$50 000 under \$50 000 \$55 000 under \$50 000 \$55 000 under \$50 000 \$75 000 under \$100 000 \$75 000 under \$100 000	142,587 128,572 96,850	6,653,022	152.484	5 358,926	116,657	110 112	*9.074	*50.982	38.091	100 392
\$40 000 under \$50 000 \$50 000 under \$60 000 \$55 000 under \$60 000 \$75,000 under \$100,000 \$75,000 under \$100,000	128,572	400 901	104 204	922 600 3	000	128 455	308.00	125 A70	35 702	211 697
\$55.000 under \$60,000 \$60 000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000	96,850	6 701 363	123.033	5.817.332	108,024	153,067	*8 345	*26.496	54 458	75 649
\$60 000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000	200 024	5 557,598	92.092	4 508,572	86,437	49 292	*2170	•1 500	32 114	33,319
\$75,000 under \$700,000 \$100,000 under \$200,000	100,001	14 057,535	206.665	12.898,079	178,682	129.576	*4768	*13,076	68 713	59.980
\$100,000 under \$200,000	166,634	14 332.030	12/ 420	11 931,029	00,00	171.024	7 0 0	32,131	200.00	100000
COOL COOL SECURITION OF SECURI	11 087	11,325,466	81,295	1 982 910	79,047	361,973	15 280	102.659	59 654 8 583	86 831
\$500,000 under \$1,000,000	872	583,185	742	336,794	872	16.203	496	8,404	746	5 162
\$1,000 000 or more	155	344,958	138	121 777	155	10 180	103	4 087	103	2 416
Taxable returns, total	2,501,887	102,452,501	2,153,324	82,616,696	1,795,813	2,501,562	114,939	491,949	741,617	1,874,318
Nontaxable returns, total	491,426	3,259,926	342,454	2,421,421	202,223	179,948	1,568	2,043	60,753	59,332
	State income	emoo		Business or	Business or profession			Sales of capital assets	pital assets	
State of adjusted process income	tax refunds	spun	Net income	come	Net	Net loss	Net gair	Net gain in AGI	Net loss in AG	s in AGI
L							1		7	
	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Madan	returns	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	572,054	282,873	428,381	4,261,568	149,087	632,979	470,092	2,761,794	166,096	265,023
000	000	300*	30 536	05 521	16 557	177 720	18 353	33 089	5 043	12 616
\$5,000 under \$10,000	*3,821	*504	41 296	203,829	*8,925	*36,594	28,194	56,478	*12,226	*22 405
\$10,000 under \$15,000	-6.502	*2.596	49,651	334,962	12.290	33 591	29 429	91,881	*9.752	*25,353
\$15,000 under \$20,000	16,374	0,286	37,903	261,003	0/7'0	50,02	0.078	100.00	0.7.7	175 70
\$20,000 under \$25,000	13,072	3,603	19.647	196,359	*7,328	19,345	33 011 42 736	61.679	17 113	8 252
\$23,000 under \$35,000	54,571	24,840	24.832	298,376	•10,906	-51,775	35,850	55,816	*5 593	•7,020
\$35,000 under \$40,000	34.746	13,055	17,339	151,386	9,210	-20.870	48,108	114 466	6.868	16.911
\$40,000 under \$45,000	56,599	20,839	24.678	188,098	77.114	53,644	18,003	37.960	26971	30 939
\$45,000 under \$50,000	48 436	26,850	20,052	217,428	*4.867	*4,316	22,826	99.804	*7 032 15 858	22 261
\$55,000 under \$60,000	39,452	18.292	23,080	280 910	*13,817	*22,818	22 577	105,573	*11 428	*13 385
\$60.000 under \$75,000	85,785	35,651	35,357	192,940	*11,252	*48,504	43,650	173,277	8 056	17,780
\$75,000 under \$100,000	64,628	35,988	19,501	458,083-	11,600	*10,667	44,069	491,585	16 353	18 410
\$100,000 under \$200,000	44,993	41,491	15 480	573 479	7.068	25.858	33 704	506,755	14.975	24 083
\$200,000 under \$1 000 000	285	15.24	*65	*34.094		05#30	909	155.217	*177	*338
\$1,000,000 or more	91	807	•16	*2.983	919	*166	75	139.397	-40	*118
Taxable returns, total	549,708	275,604	326,103	3,589,130	123,178	425,495	438,442	2,652,670	150,570	228,288
Nonfaxable returns, total	22,346	7,268	102,279	672,438	25,910	207,484	31,650	109,123	15,526	36,735

Taxable returns, total......
Nontaxable returns, total....
Footnotes at end of table

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross

Partnership and S Corporation net income less loss	Amount	(30)	759,454	.41 176	*890	-517	*6 081	*27,052	*9 807	35 46/	1 000	*34 732	•10 076	*41 478	163 759	286 005	81 423	20.512	074.64	786,361	Other income less loss	Amount	(40)	362,487	5 713	677.9*	11,987	30.753	.6,243	10.613	48 646	*31,966	•10 413	*4 026	47,483	66,677	49,398	.962 .468	11,718	354,179	8,308
Partnership an net incom	Number of returns	(29)	122,213	4.782	*8 756	-7.476	*4,506	*11,396	*11,011	13,676		*8 971	*3,322	*3 681	12 729	12 936	2,964	424		106,133 16,080	Other	Number of returns	(38)	199.147	12 775	15.767	13 239	17,368	*9 452	12,503	14 479	*18,920	-3,295	*7 668	23,323	21,227	11,655	*798	50	181,735	17,413
rental income less loss	Amount	(28)	31,414	-*3,798	*7,385	.*1 258		*3,672		-2,183 -2,258	0000	988		*13,329	*11.878	*4 804	*42			27,819 *3,595	Social security benefits in AGI	Amount	(38)	1,156,897	:		,	**4.382	*22 715	123 407	130,159	83 857	126 722	70,764	130,774	196,360	81.028	*13 443	*256	1,156,542	*355
Farm rental income less loss	Number of returns	(72)	19,062	*2,548	1,273	-427		1,121	. 60	1.098		*3.382		•910	\$08	•336	*164			15,239	Social s	Number of returns	(37)	203,286	:			**3,327	*11,379	25,032	30,048	12,560	15,848	12,392	12.973	16,414	7,266	*1,354	*27	203,174	*112
ent and royalty net income less loss	Amount	(26)	-57,443	6,961	5,422	24 803	9,863	-109,598	-32.506	2,082	0 0	010,11	2,644	-30,683	-73,845	64,394	52,395	9,326	176'0	-10,450	Unemployment compensation	Amount	(36)	732,528	*20 371	*39 731	69,458	100,895	70,727	62,925	47,394	58,810	*20.492	*28 487	72.935	*24,251	*3,079	1,167		645,578	86,950
Rent and royalty net income less loss	Number of returns	(25)	338,238	15 187	17,687	32 805	21.173	19,561	22 928	31.747	700.07	12.264	21,235	24 169	34 132	23,468	2 499	303	0/	292,512 45,726	Unemployment	Number of returns	(35)	288.181	*17 037	15,33	28,305	42,270	22 087	33 507	15,539	14,983	*16 667	12.910	21,930	*13,859	•3,639	-303		242,580	45,601
Pensions and annuities in AGI	Amount	(24)	6,850,387	60,468	372,348	852,898	543.573	548.350	735,879	346,689		347 339	420.824	353,583	447.209	256.672	49.156	*7.268	800	6,315,774 534,613	Farm net income less loss	Amount	(34)	-224.561	75.414	70911	-2.911	.19,535	-42,609	10,927	-1.722	.*22.858	.*10,949	*12,336	32,283	6,403	.*18,491	-4.797	-176	-93,664	-130,896
Pensions and annuities in AG	Number of returns	(23)	669,123	16.833	73,951	86,959	50 437	53,399	53,734	43,433	0 0 0	26,040	21,559	29 008	34,450	18 264	1,673	*159	5	579,272 89,851	Farm nel	Number of returns	(33)	84.813	0 484	7.398	*3,805	5.849	10,103	12,348	*7,326	*2.767	*2,870	*5,379	3.262	-4,392	•1,886	.257	, eo	59,789	25,024
Taxable IRA distributions	Amount	(22)	1,027,347	*1,763	*7.401	103,770	*119,956	*11,473	142,834	*66,005	0000	200,1	*45,127	*24,992	314,208	62.287	*7,855	. 5	+7	989,970 37,377	d trust net ess loss	Amount	(32)	40.858			*881		*29 481	24.	3 '		.*327	*4 801	7.	*933	*4,496	*343	27.	40,858	
Taxable IRA distributions	Number of returns	(21)	135,928	1.197	11,821	15,920	15,547	*3,153	22,641	13,621	1000	128.	•2.196	*5,523	12,481	2,823	624-	. :	7	117,989	Estate and trust net income less loss	Number of returns	(31)	22.511			*3,362		*2 371	1,098	3000		-4 480	*4,203		•1,629	*627	*355	2.	22,511	
Size of adjusted gross income			All returns, total	Under \$5,000	\$5,000 under \$10,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$35,000	\$35,000 under \$40,000 \$40,000 under \$45,000		\$50,000 under \$50,000	\$55,000 under \$60,000	\$60,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1 000,000	a 1011 10 000,000,10	Taxable returns, total	Size of adjusted gross income			All returns, total	1 Index \$5 000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000.	\$25,000 under \$30,000	\$35,000 under \$40,000	\$40,000 under \$45,000	\$45,000 under \$50,000	\$50,000 under \$55,000	\$50,000 under \$75,000	\$75,000 under \$100,000.	\$100,000 under \$200,000	\$200,000 under \$500,000	\$1,000,000 or more	Taxable returns, total	Nontaxable returns, total

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross

 $\label{eq:local_problem} Income--Continued^{1} \\ \mbox{(All figures are estimates based on samples-money amounts are in thousands of dollars)}$

Size of adjusted gross income	Total	_	Primary IRA payments	A payments	Secondary II	Secondary IRA payments	Deduction for self-employment tax	f-employment tax	Moving expenses adjustment	es adjustment	Payments to	Payments to a Keogh plan
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)
All returns, total.	601.742	873,155	128,410	159,348	48,198	63,558	421,504	300,620	37,452	85,243	31,689	160,900
Under \$5,000	39,574	16,257	*5,359	*4.450			31,561	8,228				
\$5.000 under \$10,000	46,044	27,177	*13,211	•10,639	*1.128	•1 269	35,236	15.269				•
\$10,000 under \$15,000	56 655	40,365	*2.549	*2 931			47.148	23 935	*2 401	-4.919	149	174
\$15,000 under \$20,000	55.402	60,637	*7 038	*7 522	*1.424	*1,573	36.147	22,453	.6 332	12 023	1 128	2,256
\$20,000 under \$25,000	33,539	43.614	*7 994	*11,849	*3,555	*7,110	22 725	16,324	*1 275	*4 358	327	499
\$25,000 under \$30,000	55.937	90 471	20,005	32,166	*4.708	•6,709	42.578	29 938	3 354	3 608	5 354	16 351
\$30 000 under \$35,000	42.608	55 823	14 932	10,570	900'9	-6.488	27 086	22 254			921	5,529
\$35,000 under \$40,000	41 994	23 878	12.303	19,205	-5,73	*4.484	15,098	17,293	108	12,883	1 158	3.430
\$40 000 under \$45,000	41,077	52.070	10.791	0077	071.0	101	202,12	5 7 2 1		000	001	0 00
\$45,000 under \$50,000	35,383	62.617	12,223	13,437	5.842	5,529	27 026	17,241	4 303	23,092	2/6	1,933
\$50,000 under \$55,000	37,018	81977	3,144	18,287	2.809	-5 428	19 347	21.069	679 C	7/04-	2,049	1404
\$50,000 under \$75,000	40.485	49.776	9 137	16.384	5 669	6 588	32 247	16.312	921	1 423	2.734	5 579
\$75,000 under \$100,000	25 395	92 167	*1 435	*2 871	*1 285	1,166	19 963	32 730			2 909	33 917
\$100 000 under \$200,000	26.693	113,768	3,775	6,740	3,452	5,507	18 172	32,232	3 594	17 138	3 909	44 905
\$200 000 under \$500,000	4 433	46 990	*516	*824	-360	*312	3.064	8 004	591	923	1 782	20 199
\$500,000 under \$1,000,000	*257	*1,142	6.	-17	6	-17	•178	-694	39	*304	ě	
\$1 000,000 or more	74	470	•20	*33	61.	-34	49	164			24	191
Taxable returns, total	500,833	797,495	121,427	149,599	46,744	61,636	326,876 94,628	249,166	36,217	80,451	1,604	157,971 2,929
						Itemized deductions	eductions					
Size of adjusted gross income		Total	Medical ar	Medical and dental expenses deduction	ses deduction	Taxes paid deduction	deduction	Interest	Interest paid deduction		Contributions deduction	nction
	Misseshan	American	Misselber	_	Amount	No see how of	American	Ni mala a co	Arroar A	L	Mumborof	Amo.int
	returns		returns		TLDOG C	returns	NAME OF THE PARTY	returns			returns	
	(53)	(54)	(55)	()	(99)	(57)	(58)	(65)	(60)	_	(61)	(62)
All returns, total.	1,177,404	14,912,019	-	64,586	602,150	1,171,525	4,902,672	1,013,297	6,901,405	_	,051,852	1,732,183
(Inder \$5 000	*5 021	*43 748	_	*3 746	*10 525	*5 021	*2 867	675 C*	•14 728	_	-2 550	*632
\$5,000 under \$10,000.	15,401	127.471	_	14 125	56,964	14,678	21,706	*10,856	*32,227		-9,638	*7,948
\$10,000 under \$15,000	31,932	224,210	_	14 380	44 005	31,925	50,059	25,095	110 847	_	24 750	8 990
\$15.000 under \$20,000.	69,554	547,118		29,713	151 103	67,328	101 321	39 264	162 220		7 274	56 727
\$20,000 under \$25,000.	43,383	298 491		8,647	38,786	43,375	80,863	39,731	129 968	_	34 257	35,624
\$25,000 under \$30,000.	85,719	835,338		10,359	27 186	85,719	237,880	68,832	416,003	_	70 114 84 632	80 886
\$35 000 under \$40 000	73.301	738 090	_	-4 836	.73 549	72.203	208 847	54.398	299 506		6 510	123 246
\$40,000 under \$45,000	93.722	1,020,484		16.355	34 345	93,722	301.505	88.794	588 381		83 994	79 598
\$45,000 under \$50,000.	89,692	1,074,917		-9,796	-30,986	89.692	290,138	72,870	535,592		76,221	135,527
\$50,000 under \$55,000.	96.372	1.048,263		-8,703	13.074	96.372	363,472	93,221	525,625		2 990	104 828
\$50,000 under \$60,000	173.789	2 444 873		9,049	13.027	173.789	847 261	167 911	1 197 948		8 683	313 882
\$75,000 under \$100,000	139,439	2.382,167		7,930	48,501	139,439	847.170	120,782	994 107	_	129,025	296,816
\$100,000 under \$200,000	82,758	1,809,136		*862	•1 902	82,048	795,708	70,855	771 227		79 164	216.847
\$200,000 under \$500,000	10,405	363,223		156	-5 087	10,397	196.946	9,371	153	_	9.790	42.504
\$1,000,000 or more	136	39,550		-41	ore r	136	16.970	717	2 8	2.799	127	1 751
Taxable returns, total	1.133.333	14 235 996		134 816	407 448	4 420 442	4 000 600	004 010	703 700 0	_	001100	1 604 445
				2	407.110	20.4	4.000.000	3/3/400	0.000	_	_	0 17,400

Table 1.8 - Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross

Income.-Continued¹
(All figures are estimates based on samples.-money amounts are in thousands of dollars)

Fig. 20 Fig.	Casually or their lass deduction				Itemized deductionscontinued	nonscontinued			Basic	Basic standard	Additional	Additional standard
1,1 1,2	Number of Amount Number of Amount Number of Amount returns Number of Am	Size of adjusted gross income	Casualty or the	ft loss deduction	Moving expen	ses deduction	Total miscellane	sons deductions	dedi	nction	npep	deduction
1,1553 1,950 1,950 1,950 1,950 1,950 1,950 1,950 1,960 1,9	(63) (64) (65) (69) (67) (68) (67) (68) (69) (69) (69) (69) (69) (69) (69) (69		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,155 1960 1972 113603 11962 1960 170 680 12,13 DD	11,275 9800 96,772 913,803 91,316 91		(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
1,177 1,177 1,185 1,177 1,185 1,177 1,185 1,185 1,178 1,178 1,178 1,185 1,18	1,275 1,980 1,177 1,548 1,574 1,548 1,548 1,548 1,548 1,548 1,548 1,548 1,548 1,548 1,548 1,544 1,548 1,54	All returns, total.	*11,863	*82,499	-6,772	*13,803	310,632	801,318	1,790.833	8,661,823	395,023	440,468
1,222 1,3459 1,3459 1,3474 1,350 1,3474 1,3450 1,3444 1,3474 1,3	7.2.229	Under \$5,000	*1.275	008'6•		٠	*3,746	*5,198	231 597	814,570	34 038	34 380
1,23,26 1,3,459 1,0,754 1,0,754 1,0,74 1,0,77 1,0,249 1,0,24	1.2.229 1.13.459 1.107 1.107 1.10309 1.13.249 1.10309	\$5,000 under \$10,000					*4,635	*8,625	270,386	1 213,020	76 499	76,737
7.2229	Table Table Number of Amount returns Number of Amount returns 1.225.32	\$10,000 under \$15,000					5,382	*10,309	259.228	1,247,744	101,113	109,676
1,2,2,29	1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	000000000000000000000000000000000000000					200,00	0,000	400.000	400,030	34 030	00,000
1,2,2,9	1.2 1.2 1.3 1.5 1.0 1.1 1.1 1.5	\$25,000 under \$30,000					25,069	73.383	147 212	727 517	13 190	15 275
1,332, 1,3459 1,107 1,117 1,	7.2.229	\$30,000 under \$35,000	,				19,949	66,060	109,357	583,396	21 248	25,053
1,4,970	1.00 1.00	\$35,000 under \$40,000	*2.229	*13 459	*107	1,177	26.767	70,306	103,277	554 475	16.759	17,655
1.332	1.251 1.251 1.3,403 1.7,864 22,382 4,4172 1.2,818 1.6,818 1.2,818	\$40,000 under \$45,000					*10,125	*16,655	68.527	384,508	*10 981	*14,611
1.382 1.251 1.450 1.45	1.332 1.251 1.251 1.4970 1.551 1.6634 1.6634 1.6536 1.6634 1.6636 1.663	\$45,000 under \$50,000			*3,403	-7.964	28,224	74.712	52 895	307,864	*9.140	*13,373
1,0,000 1,0,	1,4970 1,5174 1,9281 1,9281 1,9882 1,98821	\$50,000 under \$55,000	*3,382	*1 251			24,363	40,013	32 200	194,588	*5,416	*6 263
10,589 1,5174 1,1086 1,108 1	1,4,970 1,5774 1,921 1,4,672 1,4,672 1,4,674 1,9,621 1,4,194	\$55,000 under \$60,000					18,638	36,836	27.574	175,098	*3 470	*4,516
10.000 1.00000 1.00000 1.00000 1.00000 1.00000 1.000	1,106 1,57,14 1,98,21 1,98,2	\$60,000 under \$75,000		. !			46,767	74.221	35,242	199,150	•6 744	.6.679
1.10 1.10	1,105 1,10	\$75,000 under \$100 000	4.970	*57,174			48,784	139,821	27 195	153 908	8 732	12 164
1,108 1,1108 1,108 1,108 1,108 1,109 1,1	1,105 1,10	\$100,000 under \$200,000			*3 261	*4.661	15,726	73,810	3 086	19 597	•1 029	*1,544
10 10 10 10 10 10 10 10	Total Mumber of Amount Number of Amount returns (73) (74) (75) (74) (75) (75) (75) (75) (75) (75) (75) (75	\$200,000 under \$500,000		,			1.108	*14,194	-681	3,491	*475	.233
1,275 15,898 172,899 1,107 15,443 15,418 1,386,854,854 1,386,854 1,386,854 1,386,854 1,386,854 1,386,854,854 1,386,854 1,386,854 1,386,854 1,386,854 1,386,854,854 1,386,854 1,386,854 1,386,854 1,386,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,854,854 1,386,8	1,275 1,285 1,589 1,6864 1,12825 294,189 1,543	\$500,000 under \$1,000,000	' a	. 440			95	.7 274	16/	85/	· a	9
Transble (1723) (7239) 1664 (1777) (5434) (45549 (17220) 5069,731 (1737) (1736) (1736) (1737)	1,758 7,2589 1,157 16,419 1,5829 1,177 1,6419 1,6439 1,1829 1,1825 1,64199 1,6439 1,1825 1,64199 1,6439 1,1825 1,64199 1,6439 1,1825 1			200			D 1	10.7	D :	2		
Number of Februs Tauable Total Tauable Total Tauable Total Tauable Total Tauable Total	Number of returns Total	laxable returns, total.	10,589	.72,699	6,664	12,625	16.443	/36,949	1,368,554	6,602,091	291,081	331,397
Tauable Tauable Total Total Tauable Total Total Tauable Total Tota	Tavable Tavable Total								Ш			
Number of Amount Numb	Number of Amount Number of Amount Number of Amount returns		Tax	able				Tax c	redits			
Number of returns Amount returns returns<	Number of Amount returns	Size of adjusted gross income	ınco	ome	οT	tal	Child ca	re credit	Credit for the el	derly or disabled	Foreign	Foreign tax credit
(73) (74) (75) (77) (78) (79) (80) 2,579,666 68,722,236 273,481 (16) (77) (78) (79) (80) 2,579,666 68,722,236 273,481 (16,146 126,270 44,670 13,828 17,044 5,845 32,565 36,713 3,289 7,546 44,670 13,828 17,044 1,847 1,748 1,7880 2,38,339 2,38,339 2,38,339 2,38,339 2,38,339 2,38,339 1,784 <	(73) (74) (75) (76) (77) (78) 2,579,668 66,722,38 273,491 165,146 126,270 44,570 158,775 22,276 36,773 3,289 7,546 16,570 158,775 22,276 36,773 3,289 7,546 16,570 222,376 24,867 1,780 4,385 1,1039 1,361 222,376 24,867 4,4875 1,4650 1,1039 1,201 222,376 2,486,77 4,4875 1,4650 1,1039 1,201 222,376 2,486,77 4,4875 1,4650 1,1039 1,201 222,376 4,407 4,4875 1,4650 1,1039 1,201 220,377 4,407 4,4875 1,477 1,478 1,226 1,647 4,467 1,477 1,385 1,226 1,126 1,647 4,480 1,978 1,134 1,134 1,134 1,647 4,481 1,989 1,286		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
2579 688 69722288 775 (79) (77) (79) (79) (80) 2579 688 68722238 273.491 105,146 128,270 44,570 113828 11704 239 158,775 222,756 26713 23,69 25,86 3670 23,99 23,99 23,99 228,376 24,955 24,985 17,960 27,847 10,389 24,635 23,99 228,376 24,955 24,875 14,656 10,487 14,276 10,77 10,77 12,867 12,867 12,867 12,867 12,867 12,867 12,867 12,286 12,286 17,777 12,286 17,777 12,286 17,877 12,274 11,131 12,866 14,464 17,877 12,274 11,131 12,866 14,464 17,877 12,274 11,131 12,866 11,131 12,866 11,131 12,866 12,122 12,122 12,122 12,122 12,122 12,122 12,122 12,122 12,122	(73) (74) (75) (76) (77) (78) 2,579,668 66,722,238 273,481 (106,146 172,270 44,570 158,775 22,576 36,713 3,289 1,26,270 44,570 224,376 24,685,41 3,080 2,384 10,389 1,26,10 228,376 2,486,541 3,080 2,384 1,0389 1,284 228,376 2,486,541 3,080 2,384 1,0389 1,0389 228,775 4,100 14,284 6,005 1,1546 1,229 2,006,77 4,400 1,632 1,1546 1,228 1,1077 1,17,647 4,400 1,632 1,1546 1,1077 1,239 1,17,647 4,400 1,632 1,1077 1,1077 1,1077 1,17,647 4,400 1,632 1,1077 1,239 1,1077 1,12,246 4,440 1,632 1,1077 1,239 1,239 1,12,248 4,440 1,632		returns		returns		returns		returns		returns	
257968 66772238 273491 106,146 126270 44570 11328 1704 23 18977 24256 26713 228 7.248 1704 <td>2579,666 667,72,238 273,491 105,146 126,270 44,570 56,853 34,256 36,713 3,289 105,476 145,770 44,670 234,966 1 014,144 17,960 23,847 10,546 126,770 167 234,976 1 014,144 17,960 23,847 10,396 186 187 224,876 1 014,144 17,960 23,847 10,396 186 187 226,373 2 77,554 1 010,28 14,274 10,396 11,546 14,226 200,575 4 100,28 1 17,747 1,977 1,277 1,279 1,278 116,471 4 40,477 1 40,77 1,977 1,977 1,278 1,017 116,473 1 40,477 1 60,095 1 60,095 1,987 1,134 1,017 1,017 114,286 4 45,144 1 10,896 1 10,897 1,134 1,134 1,134 1,134 10,686 3 47,866 1 10,896 1 10,896 1 10,89</td> <td></td> <td>(73)</td> <td>(74)</td> <td>(75)</td> <td>(76)</td> <td>(77)</td> <td>(78)</td> <td>(79)</td> <td>(80)</td> <td>(81)</td> <td>(82)</td>	2579,666 667,72,238 273,491 105,146 126,270 44,570 56,853 34,256 36,713 3,289 105,476 145,770 44,670 234,966 1 014,144 17,960 23,847 10,546 126,770 167 234,976 1 014,144 17,960 23,847 10,396 186 187 224,876 1 014,144 17,960 23,847 10,396 186 187 226,373 2 77,554 1 010,28 14,274 10,396 11,546 14,226 200,575 4 100,28 1 17,747 1,977 1,277 1,279 1,278 116,471 4 40,477 1 40,77 1,977 1,977 1,278 1,017 116,473 1 40,477 1 60,095 1 60,095 1,987 1,134 1,017 1,017 114,286 4 45,144 1 10,896 1 10,897 1,134 1,134 1,134 1,134 10,686 3 47,866 1 10,896 1 10,896 1 10,89		(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
5.659668 667.2238 272.459 105.146 1726.20 44.570 13.828 17.704 5.839 24.255 24.	25/36 688 68/72/238 27/36 68 68/72/238 27/36 68 68/72/238 44/570 44/570 5/8 687 34/25 36/73 3/28 3/28 3/28 3/28 15/8 77 22/26 104/194 17/90 2/28 3/28 3/28 202 37 24/36 14/36 14/36 10.54 2/36 202 37 27/46 14/24 14/24 11/34 3/36 206 57 41002 48 14/24 14/24 14/26 10.05 1/26 162 24 44/407 148 14/27 1/177 1/28 1/26 1/26 162 24 44/407 148 1/100 1/26 1/26 1/26 162 24 44/407 148 1/100 1/26 1/26 1/26 162 24 44/407 148 1/100 1/26 1/26 1/26 162 24 44/407 148 1/100 1/26 1/26 1/26 162 24 44/407 148 1/200 1/26 1/26 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>											
158,553	158,755 222,766 26,713 3,289 7.2546 987 222,466 24,86541 39,802 23,847 222,8456 24,86541 39,803 24,845 24,86541 39,803 24,845 24,86541 39,803 24,845 24,86541 39,803 24,845 24,847	All returns, total	2,579,858	68,722,238	273,491	105,146	126,270	44,570	*13,828	1.704	28,224	1,699
128,675 122,796 128,674 128,675 128,	10 10 10 10 10 10 10 10	Under \$5,000	58,583	34 255				•	. :	. ;	, ,	
222,376 2,498,541 38,389 2,2,847 10,399 3,510 3,	222.376 2.406.154 30.309 2.26.47 10.354 3.309 2.25.47 10.354 2.24.00 2.22.376 2.406.77 10.354 2.24.00 2.22.376 2.24.00 2.22.376 2.24.00 2.22.376 2.24.00 2.22.376 2.24.00 2.22.376 2.24.00 2.22.37.34.34 2.24.00 2.22.37.34.34 2.24.00 2.22.37.34.34 2.20.37 2.24.00 2.22.38 2.24.00 2.24.00 2.22.38 2.22.38 2.22.38 2.22.38 2.22.38 2.22.38 2.22.38 2.22.38 2.22.39 2.23.39 2	83,000 under 810,000	734 056	1 014 104	30,713	5,209	- 2 = 4 =	- 200+	4,033	523	677.7	97.
228 273 2 715 637 4 4 875 14 690 110 254 2 410 2206 133 3 703 448 14 354 6 005 11 548 14 229 200 375 4 100 228 1 777 1 777 1 78 37 1 107 162 244 4 464 728 1 9 25 1 78 37 1 78 37 1 78 37 112 865 4 464 728 1 9 20 1 7 83 1 7 87 1 7 87 112 865 4 464 728 1 9 20 1 7 87 1 7 87 1 7 87 112 865 4 464 728 1 9 20 1 7 87 1 7 87 1 7 87 112 865 4 464 728 1 9 20 1 7 87 1 7 87 1 7 87 116 854 1 7 8 37 1 7 87 1 7 87 1 7 87 1 7 87 1 108 85 1 1 8 87 1 1 34 1 1 34 1 1 13 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	228 273 2 775 637 44 875 14 650 10.254 2.2410 200 575 4 100.248 4.724 10.075 4.4276 200 575 4 100.248 4.4278 10.005 11.054 1.228 162 248 4 464 778 1.909 1.909 1.909 1.228 142 566 4 464 0.79 1.909 1.288 7.787 1.278 142 665 4 464 0.79 1.908 1.288 7.787 1.278 142 665 4 464 0.79 1.908 1.288 7.787 1.278 142 665 3 775 489 1.909 1.928	\$15,000 under \$20,000	292.376	2 498.541	38.309	23.847	*10.389	*3.610	3.363	*481		
200 375 4100 28 4 4 4 4 0 9 1 4 1 2 5 4 6 0 0 5 1 1 5 4 6 1 1 2 5 6 1 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2	200 575 3 700 446 14 254 6 005 11546 14 229 17 546 17 547	\$20,000 under \$25,000	228.273	2.715.637	44.875	14.650	*10.254	-2.410			*1.013	.47
170 275 4 100 228 4 44778 1 1017 1 1017 1 1017 1 1017 1 1017 1 1017 1 1017 1 1017 1 1017 1 1017 1 1017 1 1018 1 10	100575 4100228 4277 41077 4276 1017 4276 1017 162,248 4464728 11674 11674 4266 1128 1128 162,248 4464728 1908 1286 7707 1226 128,655 45144079 1082 1288 7787 12774 128,655 45144079 1082 1788 7787 12774 128,655 4517648 1083 1782 12774 12774 128,657 177648 1920 1336 1787 1787 1774 168,686 4550 1920 1734 1734 1250 11,131 10 85,886 861286 9452 4086 14629 1665 10 87,886 26678 1734 1734 1714 1713 10 87,896 26678 178 178 179 179 10 87,806 178 178 173 174 171	\$25,000 under \$30,000	226,133	3,703,446	14 254	6,005	*11,546	*4 229	,		••1,063	F
167.477 4 4409 144 11771 73835 15.646 11228 11228 11228 1162.248 4 4464.728 19.009 17.288 17.827 12.286 1128.655 4 464.079 19.009 17.828 17.827 12.286 17.827 12.286 17.827 12.286 17.827 12.286 17.827 12.286 17.827 12.286 17.827 12.286 17.827 12.286 17.827 12.286 17.827 12.286 17.827 12.286 17.827 12.286 17.827 12.286 17.327 12.286 17.327 12.286 17.327 12.286 17.327 12.286 17.327 12.286 17.327 12.38 17.327 12.38 17.327 12.38 17.327 12.38 17.328 17.338 17	176 176	\$30,000 under \$35,000.	200,575	4 100,228	*4,277	1,017	*4.276	*1 017			:	:
142.656	142,566	\$35,000 under \$40,000	176,471	4 409 146	*11 771	3,835	*5,646	*1 226			*4 877	.249
12.566 4.46.079 1.0.892 1.2.588 1.7.74 1.2.595 1.0.893	128 665	240,000 under 245,000	102,240	4 404,728	800.8	2,986	/0//	2,286			500.F	اد. عا
10,000 1,0	96 850 377 429 9.05 9.05 9.201 9.05 9.201 9.05 9.001 9	\$45,000 under \$50,000	142 586	4 464,079	*8.925	*3.268	*7,827	*2774			. 890 C*	. 400
1 108 53 1 108 1 1	10 10 6834 10 778 045 3.4 92.2 11 3.1 30 676 11 131 10 16 6834 16 16 837 19 781 17 32.2 17 251 17 131 10 11 086 8 61 12 88 18 7 18 7 17 251 10 131 10 11 086 8 68 18 88 18 2 88 18 2 88 11 31 17 32 17 31 10 11 086 2 586 271 2 98 10 33 17 3 17 3 15 2 586 278 2 38 77 77 19 73 15 2 32 58 37 37 73 73 73 15 2 386 518 77 137 74 79 79 73 15 2 34 56 1477 13 34 54,70 74 74	\$55 000 under \$60 000	96 850	3,775,469	10.688	3,359	2697	3,359			9987	7.64
168 634 10 588 337 19,81 17,352 12,510 16,045	168.634 10.568,337 19,761 17,352 11,5510 16,045 17,212 17,510 16,045 17,212 17,2	\$60,000 under \$75,000	209,031	9,778,065	34,922	11,341	30,616	11,131			*4,263	•71
85.889 8.81295 9.452 4.068 '4.629 '1.212 11.086 2.586.271 2.280 1.083 '1.774 '4.10 11.08 2.586.271 2.280 1.083 '1.774 '4.10 155 321.583 37 71 '1.74 '1.74 '4.10 2.500.450 88.85.917 198.720 74.798 112.342 39.420 '4.58 1.74.88 7.9417 7.07.577 7.3.774 310.348 '13.948 '4.540 '7.948 '1.74.88	1,086 2,586.271 2,280 1,083 1,1212 1	\$75,000 under \$100,000	166.634	10,568,337	19,781	17,352	*12,510	*6,045			.5 299	66*
11066 5.2862.27 2.890 11083 410 127 77 77 20 155 22.788 177 77 79 155 22.788 17.288 112.342 39,420 4.5881 4.458 79,477 79,577 71,774 30,344 113,342 34,540 77,948 112,342	100 17106 2.586.271 1714 1714 1714 1715 1715 1715 1715 17	\$100,000 under \$200,000	85,689	8.961 295	9,452	4,066	•4,629	1,212			3 649	269
000 0/1 53.25.63 37 7.00 112.24 39.47 15.831 1.32.8 1.13.24 73.41 17.24	000 6/7 542/49 712/ 7/ 79 79 79 73 75 79 79 75 75 75 75 75 75 75 75 75 75 75 75 75	\$200,000 under \$500,000	980,11	7/2/996/2	2,980	1,083	1,1/4	-410		,	1/2/	388
2,500,450 68,519,716 198,720 74,798 112,342 39,420 '5,831 '458 79,417 70,557 74,771 30,48 '13,409 '13,	2.500.450 68.5(9.7)6 (198720 74.798 (112.342 39.420 79.4771 30.348 13.928 5.550	\$1 000 000 or more	155	321.563	171.	. 6	D. C.	, 58 50			- 12	- 7
79 477 70 74 74 74 74 74 74 74 74 74 74 74 74 74	79,407 202,522 74,771 30,348 *13,928 *5,150	Taxable returns total	2 500 450	68 519 716	498 720	74 798	112 345	39 420	*6 R24	*45B	:	:
066,7 001,0 05,00 17,77 20,202 107,01		Nontaxable returns, total	79,407	202,522	74,771	30,348	*13,928	*5,150	866'2	*1,246	:	:

42,203

53.592

350,575

362,625

27,762

164,112

331,236

203,109

354,923

Nontaxable returns, total

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued1

(All figures are estimates based on samples--money amounts are in thousands of dollars)

	,	4	A leasuned to the second second for	to the same of the same	Total	Total constant became interest	Ell rational debation	action of	Total	Total among late	TaveT	Tay liability
	וווכסוווב ומע מ	arrei credits	- Hellialive II	VED IIIIIIIIII	100 100			Topicod au		2000		in an
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)	(91)	(95)	(63)	(94)
All returns, total	2,500,450	12,861,606	6,562	13,253	299,600	254.678	205,912	175,258	2,501,887	12,874,859	2,570,582	13,505,812
Under \$5 000.	57.308	5.129			79,256	36,672	68.412	31,225	57,308	5,129	80,669	16,502
\$5,000 under \$10,000	131,538	34 647	•		97,657	90,072	74,992	78,099	131,538	34.647	151,816	56,519
\$10,000 under \$15,000	222,827	149,572			34 148	69,092	31,892	45,697	222.827	149.572	226,004	177 888
\$15,000 under \$20,000	263.299	419,763	,		43,957	44,552	25,606	18.836	263 299	419,763	275.948	460,568
\$20,000 under \$25,000	220,535	392,786		٠	43 454	14 275	*5,010	1.401	220,535	392,786	223,312	429,544
\$25,000 under \$30,000	225,310	551,294	*1,275	•1,589	*1,128	•15			226,585	552,883	229.607	616,576
\$30,000 under \$35,000	199,447	640,396		•					199,447	640,396	202,771	689,258
\$35,000 under \$40,000	176,471	711,345	*1,098	*158					176 471	711,503	176.579	738,497
\$40,000 under \$45,000	162.248	717,037	,	•		,			162 248	717,037	162 248	744,841
\$45,000 under \$50,000	142,586	733,470		,					142,586	733 470	142,586	771,201
\$50,000 under \$55,000	128,565	749 543	L.	F					128,571	749,544	128,571	778,898
\$55,000 under \$60,000.	96,850	621,106		,				,	96,850	621,106	96,850	670,443
\$60,000 under \$75,000	209,031	1,775,630	8	•13				٠	209,031	1 775 643	209,031	1,812,953
\$75,000 under \$100,000	166,634	2,161,062	*2,166	*1,250	•				166,634	2 162,313	166,634	2,241 219
\$100 000 upder \$200 000	85 689	2 152 736	*822	*5 087	•		,	٠	85 844	2.157.823	85.844	2 230 778
\$200,000 under \$500,000	11,085	756,893	1.018	4,275				,	11 085	761,167	11,085	778,332
\$500 000 under \$1,000,000	871	180.325	*158	*841					871	181,167	871	182 557
\$1,000,000 or more	155	108,870	11	-38					155	108,908	155	109 237
Taxable returns, total	2,500,450	12,861,606	6,562	13,253	55,698	15,125			2,501,887	12,874,859	2.501,887	13,443,403
Nontaxable returns, total	1	•	,		243.902	239.553	205.912	175,258		,	68.695	62.409
				Tay naymente	ote .						,	
				lax payille	11(3			ð	Overpayment		×e	
Size of adjusted gross income		Total		Tax withheld	PIG	Estimated tax payments	ax payments		refunded		due	
	Number of	Amount	Number of	erof	Amount	Number of	Amount	Number of	Amount		Number of	Amount
	Icidiila		ופות	2		elimia		CHIDID		D .	2	
	(96)	(96)	(20)	-	(88)	(66)	(100)	(101)	(102)		(103)	(104)
All returns, total	2,774,422	14,076,709	2.617,790	062.	12,509,937	320,979	1,479,346	1,898,740	2,091.88(788.696	1,439,636
000	172 778	42 023	167	187 000	38 405	8.01A	1571	171 673	A87 08	_	50.874	12 803
Se 000 major \$10 000	221.20	110 211	900	700,701	01 737	17.235	7 0 1 0 V	800 800	160 926		52.804	23.657
2000 didei 910 000	250,122	242,008	2000	750	707.004	54 404	50.184	188 885	142 082	_	80.844	30,750
\$15,000 under \$20,000	294 977	551 585	273	273.326	502 478	38.894	48.182	201 645	_		94 151	65,395
000	204 207	1 40	000	674	472 400		00	100 000			V V O C O	26 877
000 GE 4-1-1-000 GE 4-1-1-000 GE 4-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	755 #27	011,013	2 5	000	423,108	404 400	02.444	147 202	_	_	02,044	20,00
000 Sea 250 000 053	20,004	744 885		000	748 242	11348	22.00	418 038	_	_	88 115	82,15
635 000 under 640 000	176.370	769.058		171 510	700 301	11 210	50 100	104 422	_	_	72 153	70.758
530,000 under \$40,000	162.279	812 745		150,03	762,587	17 602	AQ 878	107.869			40.570	54 609
	25.20	015,130			200.20	700'		200, 10	_	_		000 0
\$45,000 under \$50,000	142.587	820,989		138,787	720,310	19.770	100,594	81,716	_	_	53,513	55,766
\$50,000 under \$55,000	128,5/2	346,207		25,831	851,019	13,563	34,871	90,389	140 983		3/ 1/9	34,250
sociona didei seciono	80.407	000'61'		800.08	048,703	12,911	70,138	04,100	_	_	47.700	120,00
\$60,000 under \$75,000	200,113 165 568	7 241 048	158	158 355	1,055,751	0,012	240.04	926,021		_	68.825	201 027
	200,00	010,112,2					20,012	001.00	_		27.00	10.00
\$100,000 under \$200,000	85,672	2,129,166	20	81.641	1,790,866	18.887	320,594	40,689	_	_	41,955	273,869
\$200,000 under \$500,000	8/0.11	703,634		9.860	442 405	4,266	194,840	3,963	_	25,776	6.117	106,000
\$300,000 under \$1,000,000	147	81 864		135	40.583	87	32,021	*12		584	138	28,485
	2 440 400	000	9000	2000	10 346 026	1 1000	440	1 5000 5	300 371		700	4 207 422
יפום בפוחווים, וסופו	204/014/3	יייים ומיים ו	7,500	0,004	20000000	117.007	011,000	1,000,11	_		0.234	100'100'1

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

Form 1040PC returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e. Form 1040, 1040A and 1040EZ)

NOTE Detail may not add to totals because of rounding

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

Size of adjusted gross income	of	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	less deficit	returns		returns		returns		returns		returns	
	(1)	(2)	(8)	(4)	(5)	(9)	ω	(8)	(6)	(10)	(11)	(12)
All returns, total.	33,017,754	2,342,834,158	29,258,636	1,735,627,968	27,740,088	68,912,123	3,044,232	37,921,146	12,877,739	56,779,314	16,042,023	11,106,436
Under \$5,000	196,240	580,957	67,833	775,575	167,702	268,015	19.732	88,322	73.494	170,591	46,790	35 812
\$5,000 under \$10,000	829,205	10.531.020	433 895	5,028,925	629 224	1.328.929	70,103	608 037	271 976	872 909	209 694	78 292
\$15,000 under \$20,000	1,293,970	22,809,611	847,165	12,930,428	988,484	1,773,531	73,640	660,673	355,768	963,754	419 451	160,758
\$20,000 under \$25,000	1,487,243	33,732,344	1 218,252	24,511,949	1,054,960	1.578,651	96.177	681,067	381,815	1,030,506	527,655	214,931
\$25,000 under \$30,000	1 950,600	53,512,619	1.694,461	42,524,994	1.382,949	1,532,322	90,123	458,769	490,689	1,057,846	855,222	315.428
\$30,000 under \$33,000	7 146 572	80.608.739	1 05/1 082	53,290,451	1,466,211	1,490,975	113.865	1 376 304	530, 101	1 302 781	1 066 831	468 918
\$35,000 under \$45,000	2,312,022	98,341,263	2 137,044	83,622,361	1,887,995	1,982,338	142.917	830,847	730.869	1,621,747	1,176 552	502,824
\$45,000 under \$50,000	2,370,056	112,363,145	2,197,741	95,101,429	1,919,856	2,272,835	134,811	977,533	706,489	1,317,079	1,253,485	557,480
\$50,000 under \$55,000	2,304,259	120,742,886	2.189,332	105.409,181	1,906,996	2,033,387	136,932	1,285,696	704 220	1.301.746	1,250,823	597,925
\$55,000 under \$60,000	2,217,823	127,305,024	2.074.409	108,206,955	1,868,257	2 249,860	169,632	840,096	810.798	1,436,539	1 205.592	575.417
\$50,000 under \$75,000 \$75,000 under \$100 000	4,163,624	356,352,391	3.929,587	299,205,575	3,886,758	6,702,186	427,280	3,635,466	2,123,073	5,803,153	2 196 541	1,408,620
\$100,000 under \$200,000	3,191,822	418,972,365	2 890,247	305,997,574	3,080,654	11,520,154	643,079	7,182,127	2,068,268	10,714,473	1 573,912	1,687,128
\$200,000 under \$500,000.	841,423	241,880,939	719,613	145,471,260	827,962	9,698,561	332,884	7,056,766	680 164	9,425,629	445 627	1,236 310
\$500,000 under \$1,000,000	135,571	91,064,607	115,496	45,705,114	134,573	4,804,993	74,287	3,219,431	119.298	4 435,332	74,355	504,505
\$1,000,000 or more	21 082 491	772,014,314	55,817	49,653,625	64,546 26 197 073	11,776,157	42,952 2 884 530	5,554,636	59 841	10 305,869 54 057 158	39.379	10 724 340
Nontaxable returns, total	1,934,263	31,723,370	1,060,068	18,162,245	1,543,015	3,982,727	159,702	2,373,917	667,903	2,722,156	578,198	382,096
Size of adjusted	Alırı	Alimony received	Business on the succorr	Business or profession net income less loss	Sales of ca	Sales of capital assets net gain less loss	Sales of pro than capil	Sales of property other than capital assets	Taxab	Taxable IRA distributions	Pensions and annuities in AGI	ns and s in AG!
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
											10007	400
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	190,641	2,854,574	7,156,365	116,135,132	10,144,223	109,658,012	962,591	-1,206,059	1,718,795	17,553,171	5,950,817	85,714,264
Under \$5,000	*1.278	*31,082	79,676	-76,107	73,359	126,477	6,291	-27,752	6,040	63,478	35,117	171,468
\$5,000 under \$10,000	*6.288	*35,780	141,976	512,553	181,528	60,228	16,726	-134,930	44 634	231,383	1/5,613	1 000 734
\$10,000 under \$15,000 \$15,000 under \$20,000	24 365	255,079	350,552	2 206,115	298,154	372 283	45,227	-203,556	125,850	653,950	391.357	4.150,528
\$20,000 under \$25,000	15,819	142,818	325.156	2,494,013	332,681	427,544	33,692	23,051	85.672	455,291	290,630	2,619,903
\$25,000 under \$30,000	*10,691	*72,334	436,144	3.025.296	386,390	689,641	51,332	-231,498	92,253	456,991	374 425	4 168,214
\$30,000 under \$35,000	17.777	133,994	3/2.888	2,917,674	399,273	809.827	23,589	-48,707	75,303	780.066	356.044	4 200 635
\$40,000 under \$45,000	12 198	221,977	430,280	3,391 437	510,852	732,181	38,614	-70,148	94,261	743,311	394116	4.420.939
\$45,000 under \$50,000	20,769	265,305	470,811	3,790,539	502,795	1.066,724	39,229	-32,969	137 691	1,047,070	353.864	4,977,168
\$50,000 under \$55,000	4.594	*106,352	440.752	3,627,142	534,735	1 252 875	36,397	77,323	101,822	976,909	354,957	5 978 344
\$60,000 under \$75,000	10,468	263,395	961,176	10,476,277	1,412,763	4,069,606	98,163	-997	199,497	1,998,712	778,343	11,484,184
\$75,000 under \$100,000	9.826	378,628	881,800	14 867,593	1,615,564	5,750,737	128,117	-223,421	214 938	2,592,421	719 055	12,823,914
\$100,000 under \$200,000	7,550	254,907	821 507	31,564,567	1,786,466	15,872,771	187,784	148,966	194.838	3,682,127	644,989	14,391,355
\$500,000 under \$1,000,000	149	15,505	36.262	4.611 625	119.745	11,173,829	30.404	-101,326	7.039	334 007	21 251	899,435
\$1,000,000 or more	62	10,796	17 446	3.667,141	60,562	47,043,243	21,138	-47,058	3,353	235,559	11,102	638,312
Taxable returns, total	173,063	160.846	6,485,358	111,871,546	9,540,942	107,877,271	91.623	-798.585	1,574,227	16,580,432	5.470.187	3 675 173
										200	100,000	0.0.000

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples—monely amounts are in thousands of dollars)

Size of adjusted	net income	ome:	net	net loss	ıncom	income less loss	net income less loss	e less loss	income	income less loss	less	less loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
All returns, total	2.944,640	30,718,063	3,336,364	21,730,419	199,132	1,255,311	3,712,408	114,841,554	309,006	4,635,814	644,376	-3,303,945
Under \$5,000	19,850	106,189	43,921	358,817		*48	30,445	-351,606	189	455	5,702	-126 267
\$5,000 under \$10,000	61,059	231,397	56,886	408,378	_	*11,458	48,740	-440,126	4,934	14,728	10,201	-59,514
\$10,000 under \$15,000	93,389	398,366	92.475	652,751	_	*23,742	81.892	-123,086	12,523	27,358	34,988	-223,639
\$15,000 under \$20,000	125,509	551,931	110,673	686,320	7 238	51,217	93,562	-130,184	3,982	17,697	27.734	-81 391
\$20,000 under \$25,000	115,250	642 480	128,396	818,867	9 7 4 4	41,872	112,265	299,150	8,658	19,458	34,258	-56 628
\$25,000 under \$30 000	123,907	658.053	140,957	832 353	_	46,395	117 742	-129,029	10,132	47,561	27.973	-46,091
1,000 under \$35 000	136,924	707,251	162,517	883,836	_	19,385	140,251	391,875	11,325	44,322	30,400	-26,059
.000 under \$40,000	128,592	666,329	159,123	952,586	_	47,643	126,839	580,894	10,768	58,805	41,368	-258 108
\$40,000 under \$45,000	141,130	640,676	200,195	990,449	12,317	28,681	138,768	481,205	26,370	48,997	47,845	-237 722
000 000 000 000	150 121	044 020	475 070	4 005 777	_	000	140 400	610 153	49 700	E2 0 45	27 600	07 053
543,000 under 530,000	103,101	006,116	0.0000	1,000,1	_	076,144	140,400	000000000000000000000000000000000000000	13,732	020,040	000.00	000.70
Und under \$55,000	134,145	822,198	200,298	co'coo'l		107,744	280.701	452,100	13,029	02,230	0.7.64	000.4
\$55,000 under \$60,000	172 991	749,975	190,121	1,008,135	_	26/1/82	177,203	428.815	13,321	29,558	41,367	-161 //4
\$60,000 under \$75,000.	397 160	2,609,062	481 984	2.813,564	_	112,033	394.839	2,411,998	35,329	84,489	69,298	-429 613
\$75,000 under \$100,000	347 636	2,720,510	518.221	3,113,698	25 304	162.106	493,089	4.828,875	34 174	296,236	68,369	.359 623
\$100 000 under \$200 000	708 100	8 808 050	A77 BBD	2 3 0 6 2 8 A	NO 50N	878 208	827 038	18 580 007	61 486	756 200	84 705	280 508
#100,000 aliael #200,000	100.000	0,000,000	40000	4 700 040	_	010,200	100,000	2000.000	2 2 200	200,200	000000	000,000
or, our under \$500,000	218,135	5,765,933	149.712	1,760,910	10.147	909'111	400,187	26,790,940	34.008	116,208	008,02	-320,333
\$500,000 under \$1,000,000	46 689	2,465,766	30,608	584.200	_	10,473	99,512	15,926,816	8 140	517 106	5,916	-161,035
\$1,000,000 or more	26.913	3,431,051	16,521	548 442	962	2,935	53,944	42,331,700	6,047	1,573,528	3.407	-276,703
Taxable returns, total	2,726,761	29,375,656	3,071,159	19,268,132	189,677	1,173,164	3,457,811	116,593,526	286,281	4,563,275	583,815	-2,873,947
	1	- the second	0	d characteristic	an adjust		1		The state of the s		Total of the	1000
Size of adjusted	Com	Unemployment	ñ ''	adjusted gross income	enerits in income	Foreign	Foreign earned income exclusion		Other income less loss		lotal statutory adjustments	utory
gross income	Number of	Amount	Z Z	Number of	Amount	Number of	Amount	Number of		Amount	Number of	Amount
	adrings		ter	raturno		rations		raturas	_	_	ratime	
	(37)	(38)	(S)	(36)	(40)	(41)	(42)	(43)	٠	(44)	(45)	(46)
All returns total	2 440 525	6 982 618		2 758 548	22 152 323	49.384	2 523 709	2 728 956		15 981 143	8 028 565	26 569 038
	20,014,0	0,100,1	_		0,1	2000	2001		-		200,020,0	000'00'0
Under \$5,000	9,4/5	32,281	_	1.116	1,052	1,26	40,952	10,210		-28,215	63.984	32,010
\$5,000 under \$10,000	29,777	92,674	_	7.761	35,903			45,679	_	93,055	142,568	118,006
\$10,000 under \$15,000	72,952	190,951		7,516	39,283	2,817	*130,718	69,346		48,669	221,909	289,256
COO under \$20,000	7120,021	409,840	_	20, 13	142,247	- D.	207.702	874.17	_	0/088	384 40	0/4.0/0
\$20,000 under \$25,000	134,461	467,560	_	114,794	221,405	*1,229	*102,685	97,723	_	365,626	389 447	749,171
\$25,000 under \$30,000	191,046	583,511	_	201,833	409,253	4,270	.264,560	120,414	_	234,151	455.361	742,884
\$30,000 under \$35,000	184,801	520,79		7.768	577,227	*685	*49,248	105,742	_	20,041	478,009	879,858
\$35,000 under \$40,000	183,462	564,460	_	238,211	1,177,111	*3,103	*185,495	167,381	_	371,335	514.840	1,071,703
\$40,000 under \$45,000	224,816	584,25		6,717	1,302,650	.3,080	*154,446	171,834	_	361,299	514,260	852,159
\$45,000 under \$50,000	247,706	744,481		193,468	1,424,689	*3,993	*125,839	157,335	_	448,285	474,000	809,912
\$50,000 under \$55,000	191,787	469,79		7,209	1,427,465	*646	*65,719	167,23	_	441,060	428,814	961,621
\$55,000 under \$60,000	169,075	471,59	1	4,849	1,917,222	*1,875	*87,810	138,53	_	383,093	427,874	1,047,723
\$60,000 under \$75,000	359,097	1,015,39	_	7,614	3.527.824	.6,869	*111,112	363,212	_	1.160.404	935,755	2,333,263
\$75,000 under \$100,000	193,549	479,701		357,079	4,029,913	4,178	220,343	404,654		1,656,933	986,108	3,295,741
\$100 000 upder \$200 000	100 085	317.618	_	341 269	A non age	8 736	577 203	731 0/0		3 425 086	1 075 882	6 584 388
\$200,000 under \$500,000	9 2 2 8	00 AE		98 685	1 422 826	4.750	251.002	75,154	_	2,432,500	415,378	4 596 389
6500 000 tipdor 61 000 000	725	2,480	_	47.48B	256.343	4,500	200,102	030.55	_	4 430 000	173,570	050,000
\$1 000 000 more	180	2,1		9,400	138.073	445	30,402 30,402	21,115	_	2 224 225	37.756	580 155
	000		_	000	0.000		06.30		_	27.12	000	0 0 0 0
l axable returns, total	27.235,129	6,340,070	7,2	2,663,693	13,6/8,661	41,349	2,072,991	2,576,359	_	5,345,415	7,377,492	/86,7/6,62
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Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

		Itemized	Itemized deductions	Medic	Medical and dental		Medical and	_	Medical and dental	s dental	Taxes pai	Taxes paid deduction
Size of adjusted gross income	Total in	lmi	limitation	expen	expenses deduction	q	dental expenses		expenses limitation	mitation	Ţ	Total
	taxable income	Number of	Amount	Number of	Amount	Number of		Amount Nu	Number of	Amount	Number of	Amount
		returns		returns		returns	S	2	returns		returns	
	(47)	(48)	(48)	(20)	(51)	(52)		(53)	(54)	(55)	(99)	(57)
All returns, total	493,654,068	3,378,041	13,356,396	5,229,251	26,378,356	5,229,25	40		5,229,251	13,782,112	32,569,312	175,847,631
Under \$5,000	2,016,853 5 162 203			128,668	738,372	128,668		766,841	128,668	28.468	170 855	343 110
\$10,000 under \$15,000	8,585,376		•	492,949	2,951,883			_	492,949	470,413	782,284	1,452 303
\$15,000 under \$20,000	12,856,431		•	653,245	3,494,454		_		653,245	858,544	1,231,056	2.441 178
\$20,000 under \$25,000 \$25,000 under \$30,000	13,903,818		• •	524,896	2,092,305	_			524,896	1119.548	1,448,832	3,135,134
\$30,000 under \$35,000	19,591,590		•	425,985	1,602,580	425,985			425,985	1,036,705	1,945,419	5,186 289
\$35,000 under \$40,000 \$40,000 under \$45,000	25.357.707		• •	340.724	1,673,119	_	_	2,832,718	340,747	1,159,599	2,119,345	6,206,822
\$45,000 under \$50,000	26,303 479		•	286.976	1,110,886	_	_		286.976	1.016 121	2 347 061	8 217 545
\$50,000 under \$55,000	27,414,084	٠	•	220,633	1.044,476	_	_		220,633	865,205	2,295,497	8,862,573
55,000 under \$60,000	27,894,275	24,338	1,916	209.305	1,121,152		_		209,305	902.926	2,203,561	9 220,666
\$75,000 under \$100,000	70,518,826	36,038	35,146	325,085 176,557	1,836,035	325,085	_	2,889,493	325,085 176,557	1,124,036	4,966,694	23,899,261
\$100,000 under \$200,000	75,094,896	2,224,887	2.094.763	116.956	1,181,188	_			,116,956	1,082.873	3,177 673	31,129,112
\$200,000 under \$500,000	36,315,004	841,313	4 444,987	12,581	330.090	_	_		12,581	252,916	839,637	18,528,955
\$500,000 under \$1,000,000	11,783,234	135,562	2 264.257	566	44,164	566	_	35.263	566	26,913	135,165	6,991,968
otal taxable returns.	460,677,845	3,372,497	13,340,622	4,032,140	15,603,738	4	28.		4.032.140	12.458.136	30.813.220	171.009.102
Fotal nontaxable returns	32,976,223	5,544	15,773	1,197,112	10,774,618	_		-	1,197,112	1,323,977	1,756,092	4,838,529
					To	Total Itemized deductions continued	ctionscontinue	F				
				Taxes paid deductioncontinued	tioncontinued					Interes	Interest paid deduction	
Size of adjusted	State and local	d local	Real estate	state	Personal property	roperty	0	Other		Total	Home m	Home mortgage interest
gross income	income taxes	taxes	taxes	56	taxes	S	ta	taxes				Total
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	of Amount	Number of returns	Amount
	(58)	(65)	(60)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(68)	(69)
All returns, total	27,815,271	105,403,074	29,293,876	63,122,077	15,044,541	5,673,368	4,102,490	1,649,111	27,872,840	197,240,013	13 27,518,360	185,709.262
Under \$5,000	84,199	63.790	138,898	256,129	64,016	12 671	17,351	10,521	128,957			_
\$10,000 under \$15,000	501,998	255.814	578,232	1,101,587	311.234	81.537	74,016	13.364	537 433	33 2.661 898	97 315,8/8	2 569 692
\$15,000 under \$20,000	839,183	557,659	1,001,341	1,681,672	503,258	165,359	100,708	36,489	883,329			_
\$20,000 under \$25,000	1,166,839	1,091,065	1,212,047	1,872,126	580,814	140,380	141,345	31,563	1,147,080	_		
30,000 under \$35,000	1.658.096	2.298.836	1 685.213	2 534 718	938 333	281.395	218.569	71.340	1,560,00	_	7 1 663 865	8 576 776
\$35,000 under \$40,000	1,828,397	3,041,524	1,844,918	2.767,639	1.040,884	317,065	253,932	80,594	1,822,609	9,450,704		_
\$40,000 under \$45,000	2.001,652	3,688,399	2.074.677	3,368,324	1.029,394	312,492	242,493	51,445	2,004,791	_	_	_
\$45,000 under \$50,000	2,059,376	4,332,549	2,080,701	3,445,313	1,070,397	334,936	304,460	104,747	2,010,420	11,542,952	52 2,002,692	11,341,333
\$55,000 under \$60,000	1,959,277	5,051,312	1,997,207	3,686,003	1,110,035	408,838	285,421	74,513	1,936,758	_		
\$60,000 under \$75,000	4.367,221	13,595,584	4.630,965	9,125,447	2.440,394	929,414	646,111	248,816	4,526,846	30,444,499	99 4,488,535	
Social aliana	120,000,0	13,373,008	5,086 441	9,308,041	1,954,659	801 818	P08.591	248,871	3.659,127	_		_
\$200,000 under \$200,000	745,260	13,387,072	798.216	4.730.295	369.927	756,982	534,106	301,595	2,773,385	35 29,163,710 15 12,958,412	10 2.710,429	27,578.864
\$500,000 under \$1,000,000	122,532	5,628,982	129,372	1,229,450	57,802	86,601	23,052	46,935	108,961	_		_
\$1,000,000 or more	59,301	10,174,685	61 332	950,567	26,507	110,445	11,720	70,433	51.524	_	79 40,104	
laxable returns, total	26,723,923	104,224,978	27,775,622	59,795,557	14,330,161	5.397.379	3.933.696	1.591.187	26 476 R17	186 056 914		475 541 29N

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples, money amounts are in thousands of dollars)

					1	Total Itemized deductionscontinued	actionscontinued					
				Interest paid dedi	Interest paid deductioncontinued					Contributions deduction	s deduction	
Size of adjusted			Home mortgage	Home mortgage interest-continued			Investment interest	nt interest	To	Total	Cash	sh
gross income	Paid to financ	Paid to financial institutions	Paid to it	Paid to individuals	Deductible points	ile points	expense deduction	deduction			contributions	utions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(02)	(71)	(72)	(73)	(74)	(75)	(92)	(77)	(78)	(6/)	(80)	(81)
All endiness to the	9C 9CC 724	737 076 071	2 407 674	C 430 EDE	A 50 A A 32 A	2446 670	4 400 240	0.446.479	707 040 777	70 544 543	739 750 00	092 900 99
Under \$5,000	123.026	724.814	4.470	16.160	7.357	7.392	11.084	34.070	123 942	72.749	113 515	84 212
\$5,000 under \$10,000	297,701	1,509,572	28,011	61,911	26,047	16 467	12,298	28,146	378 883	403,652	362.855	372,108
\$10,000 under \$15,000	502,358	2,496,017	26,697	73,675	30,320	25,260	27,805	66,945	645 117	810,432	622,413	736,775
\$15,000 under \$20,000	841.840	4,156,645	59,263	140,897	48,566	29.286	33,670	79,875	1,062 963	1,397,361	1,021,158	1.241,221
\$20,000 under \$25,000	1,094,142	5,264,107	86 564	253,024	94,470	69,839	43,542	73,489	1,228,004	1,538,227	1,180,147	1,341,956
\$30,000 under \$35,000	1,504,93	8 105 198	127 653	471 578	113,723	54 897	30,114	53.176	1,659,877	2,152,116	1,648,801	1,881,711
\$35,000 under \$40,000	1 754 496	8 915 410	123.261	334 565	173,911	119 736	55.051	80.00	1 940 165	2 902 796	1 880 447	2 439 640
\$40,000 under \$45,000	1,946,519	10,667,899	150,716	407.792	196,856	100,631	33,624	60,515	2.057 902	3,186,759	1,971,021	2,752,917
\$45,000 under \$50,000	1,961,771	11,005,855	172,461	335,478	197,569	133,411	29,477	68 209	2.135,356	3,308,034	2,078,861	2,837,806
\$50,000 under \$55,000	1,981,877	11,529,402	141,264	309,897	189,703	103,167	62,455	203 611	2 091 271	3,124,780	1,997.007	2,655,006
\$55,000 under \$60,000	1,877,296	11,113,234	140,477	310,492	175,784	97,231	67.182	97,546	2,064 567	3,844,927	2,017,551	3,357,943
\$50,000 under \$75,000	2 550 051	28,7/3,137	377,938	985,427	484,391	321.263	173,209	364.671	2 005 100	8,306,559	4,543,758	7 108,589
270,000 uluel a 100,000	0,000,00	20,000,101	290,041	940,199	470,174	330,637	212 003	510,104	5,995,199	9,374,330	3,077,010	7.108.7
\$ 100,000 under \$200,000	642 680	10.458.097	627,762	812,124	434,039	336,369	336,869	1.240.277	3,054 203	6 750 717	3,016 540	6 120 840
\$500,000 under \$1,000,000	93.842	2 161 298	9 440	84.450	19 062	28 254	53.750	1 173 107	121367	2 007 005	120.100	1 046 056
\$1 000,000 or more	38.905	1 125 242	3.328	52.041	19,062	10.026	32,730	3.451.570	63 323	7 872 412	63.045	3.882.070
Taxable returns, total	25,546,023	169,501,028	2.088,917	6.040,262	2.810.855	2.033.813	1.407.778	8.481.811	28.419.681	68.223.744	27 569 242	54 250 387
Nontaxable returns, total	1,320,707	9,769,729	98,657	398.243	133,380	81,765	90,541	933,362	1,429,047	2,320,798	1,367,915	1,979,372
					1	Total Itemized deductionscontinued	actionscontinued					
		Contributions deduction-continued	uctioncontinued						Miscellan	Miscellaneous deductions subject to 2% AGI limitation	subject to 2% AGI	imitation
40000	3	1			Control of the second of the s	action poly act	\$0.00 to 0.00	Total polyment	3	1		
Size of adjusted	Contributions	Contributions	Carryo	Carryover from	BOX BUILDING	Longrap eac	casualty of tries	I loss deduction		otai	Onreimbursed employee	d employee
				frans							Dusilless	expense
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)	(91)	(92)	(83)
All returns, total.	14,346,731	14,739,299	256,538	4,937,121	132,453	447.892	225.085	3.484.045	7.976.617	29.496.003	10.020.983	29.679.189
Under \$5,000	27,483	19,986	12,672	54 036			*2.375	*20 498	65 339	57,614	9.638	15,257
\$5,000 under \$10,000	120,200	43,356	8.660	21,686			*5,737	*30,920	157 295	157,315	59.724	97,846
\$10,000 under \$15,000	215.476	84,970	14,310	60.134	1,098	1.981	16,854	305.035	179,996	368.450	96.539	224,652
\$15,000 under \$20,000	423,134	102,933	22,050	111,513	906-	-604	25,386	232.619	319 820	818,049	258 637	664,611
\$20,000 under \$25,000	516,741	188,569	18,597	242,328	7.050	21,582	10,571	150,645	422 903	1,188,852	386,017	1,108,943
\$30,000 under \$35,000	730.258	323,015	8.730	74 929	*11.064	*16 028	*18.390	*227 698	523 133	1,620,923	618 652	1 621 432
\$35,000 under \$40,000	855,503	452,088	12,704	123,814	-4.587	-7 014	10.648	49,439	590 611	2,001,695	715 527	1,922,719
\$40,000 under \$45,000	944.630	431,721	17,407	29.281			*7,754	*75,831	587 496	1,799,371	742 406	1.826.140
\$45,000 under \$50,000	1,058,028	440,713	14,357	49 445	*10,167	•14 680	*11,114	*100,125	584 207	1.819,092	770 350	1,942,372
\$30,000 under \$33,000	984 076	428,500	13.096	47.017	-10,60 -10,560	-27 813	18.251	108.219	568 351	1,957,408	822,710	2,160,537
\$60,000 under \$75,000	2 407.884	1.137.940	32.079	74.526	18 489	*51 459	28 913	531.282	1 188 701	3 861 975	1715 510	4 486 197
\$75,000 under \$100,000	2.217,769	2,078,747	18,704	206,450	24,129	81,135	30,973	506,052	964 846	3,567,593	1,425 257	4.279,507
\$100,000 under \$200,000	1 653,065	1,703,063	16,799	317,904	26,895	119 463	15,278	689,868	647 228	3,852,186	897 674	4.033,099
\$200,000 under \$500,000	401,233	1,498,363	9,800	649,724	4,445	61,937	2,839	203,241	131 173	1,542,667	162.348	1,177,571
\$500,000 under \$1,000,000	24,199	909,766	2,635	591,861	460	4.094	248	56,417	15,636	465,751	14,204	162,823
Taxable returns, total	13,841,966	14,353,619	205.064	4.451.137	129.681	440.852	162.722	1.696.346	7 434 049	27 729 731	2575	28 572.160
Nontaxable returns, total	504,765	385,680	51,474	485,984	2.773	7.040	62,363	1,787,699	542,569	1,766,272	268,978	1,107,029
Footnotes at end of table												

Table 2.1-Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income-Continued

Number of Amount returns Tax preparation T	Number of returns 10.2% Aci limitation-connections 10.2% Aci limitation-connections 11.289 t	Gambling ic Gambling ic letturs (96) 427,746 17,281 17,281 17,287 17,105 19,106 17,105	1003	Mumber of teams (%) (%) (%) (%) (%) (%) (%) (%) (%) (%)	m pit	Tdel unit miscellar deduct Number of returns (100) 665.167 1517 1517 1517 1517 1517 1517 1517 1	mmted tuon Amount (101) 3.871.881 3.871.881 1.2074 1.2291 1128.526	Exemple of exemple of exemple of exemple of 1 (12) (12) (13) (14) (14) (14) (14) (14) (14) (14) (14	Amount (103) 206,854,897 711,272 1997,844 3,472,984 5,771,891 1997,844 1,495,787 115,812,031 116,182,031	0 .	
This particular control cont	Macellaneous deductions Macellaneous Macellaneous deductions Macellaneous Macellane	Z 4 , w	Amount (97) 2,781488 7,2042 7,2042 7,2052 9,209 9,509 11,062 1	Miscell deduction the angle of	aneous as other mbling Amount (99) 790,133 11811 7785 15919 19,529 19,529 17,263	Total unit myssellar	mmted hours hours hours (101) 2,571,881 2,240 25,240 83,392 85,482 112,297 124,918 190,165 14,893 180,165 14,893 180,165 14	Number of exemptions (102) 87,186,677 (102) 87,186,677 (102) 87,186,677 (102) 87,186,677 (102) 87,186,77 (102) 87,196 (102	Amount (103) 206.842.892 771.273 207.1297 3.471.75 3.471.75 3.471.76 3.471.76 3.471.76 3.471.76 3.471.76 3.471.76 3.471.76 3.471.76 3.471.76 3.471.76 3.471.76 3.471.76 3.471.76 3.471.76 3.471.77 3.471.	0 1	8 22 22
This control of the	10.2% ACI Immittation—con Tax preparation fee whumber of Amm returns (1944) (1959, 172) (1	Z 4 , W	Amount Amount (97) 2,781,848 7,2,042 7,3,058 9,543 117,087 114,842 114,843 114	deduction with an age with a general section	Amount Amount (99) 790.133 780.132 1611 785.10 785.210 775.210	miscellar deduction with the control of the control	Amount (101) 2,571,981 25,240 25,240 25,240 112,2917 124,918 112,525 112,525 112,525 112,525 112,525 113,537 186,224 190,185 126,525 113,537 186,224 148,377 186,274 186,377 186,274 1	Number of exemptions (102) 87,186,677 281,185,874 1,419,784 1,449,784 4,072,397 4,072,397 6,512,119 6,512,119 6,512,119 6,512,119 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,512,120 6,514,	(103) 206,854,892 771,272 1987,844 5,771,289 1,421,176 9,597,844 1,465,787 11,611,011 11		1 1 8
Taylor preparation (see Fig. 2 Fig. 3 Fig. 2 Fig. 2 Fig. 3 Fig. 2 Fig. 3 Fi	Tax preparation fee Number of Amr Amr (94) (94) (94) 11,289,120 2,520,000 23,3376 2,53,700 23,3404 2,56,400 17,5804 117,700 17,5804 117	unt	(97) 2,781,848 7,2042 7,2042 7,2043 7,2043 7,2043 7,2043 7,2043 7,2043 114,842 114,843	Number of returns of returns (96) 240.221 2.36 2.3924 2.39	(99) (79) (785 (785 (785 (785 (785 (785 (785 (785	deduction with the state of the		Number of exemptions (102) 87,186,677 291,155 316,155 316,155 316,155 316,155 316,155 316,155 316,155 316,155 316,155 316,155 316,155 316,155 316,155 316,155 317 316,155 317 315,155 317 315,155 317 315,155 317 315,155 317 315,155 317 315,155 317 315,155 317 315,155 317 315,155 317 315,155 317 317 315,155 317 317 315,155 317 317 317 317 317 317 317 317 317 317	(103) 206,644,892 171,272 171,272 1997,844 5,712,891 12,613,048 11,465,787 11,611,107 11,611,107 11,611,107 11,611,107 11,612,034 11	returns (104) 31.341.641 12.631 13.36 4.915 2.968 8.29 1.947.395 2.299 9.38 2.299 9.38 2.295.361 4.966.016	(105) 1.885.475.282 300.785 300.745 1.574.465 1.577.465 6.179.651 34.661.372 34.661.372 34.661.372 35.539.482 35.539.483 32.71.788 32.71.788 32.76.837 32.71.788 32.76.837 32.71.788 32.76.837 32.71.788 32.76.837 32.74.684 32.76.837 32.74.684 32.76.837 32.76.837 32.74.684 32.76.837 32.74.684
Humble of Amount Humble of A	Number of Amr. Numb		Amount Amount (97) 2,781.648 7,2,042 7,3,629 9,2,639 9,543 110,502 111	returns (98) (98) (98) (98) (98) (98) (98) (98)	(99) 790,133 1127 1121 1285 1295 1295 1263 1263 1263 1263 1263 1263 1263 1263	Number of returns (100) 665 167 1382 14196 25 188 647 95 1687 647 95 1687 95 1	Amount (101) 3.571.891 2.2074 2.2074 2.3.92-0 3.3.92-0 116.616.712 112.917 112	Mumber of exemptions (102) 87,186,677 291,155 81,146,677 4728,986 4437,987 4728,986 55,152,196 55,153,196 55,153,153,196 55,153,196 55,153,196 55,153,196 55,153,196 55,153,196 55,153,196 55,153,196 55,153,196 55,153,196 55,153,196 55,153,196	Amount (103) 206,884,892 711,272 711,272 71,271,231 7,243,176 9,987,642 10,589,352 116,13,048 114,485,797 116,111,110 116,110 116,110 116,	Number of returns (104) 31,341,641 112,631 112,631 113,85,7241 13,86,970 113,86,970 113,86,970 113,86,970 113,96,970 12,970 12,970 1	(105) 1,656,475,262 11,656,475,262 107,465 1,776,57 13,113,175 22,281,864 16,177,28 16,177,28 17,028,18 17,028,18 17,028,18 17,028,18 17,028,18 17,028,18 17,028,18 17,028,18 17,028,18 17,028,18 17,028,18 18,03 17,03 18,03
1,124,120 1,12	(94) (94) (94) (95) (95) (95) (95) (95) (95) (95) (95		(97) 2.781.848 7.2042 7.2042 7.2042 7.2042 7.2042 7.2043 7	(96) 240.221 2.236 7.312 7.312 7.312 7.392 7.392 7.392 8.531 7.568 8.531 7.568 8.531 7.568 8.531	(99) 790,133 790,133 785 5,919 95,519 75,210 17,263	(100) 665.167 1 517 1 13 13 13 14 14 196 25 18 18 23 27 18 34 23 34 7 58 0 51 647 51 647	(101) 3,571,981 2,2074 25,240 33,392 65,442 116,616 122,917 124,918 128,525 137,304 190,168 190,168 190,168 190,198 19	(102) 87,186,677 281,155 281,155 31,1419,764 1,419,764 3,003,847 4,072,897 4,072,897 4,072,897 6,657,129 6	(103) 206.644.692 17272 17272 1987.644 5.71.176 9.597.642 10.589.32 11.613.048 14.465.787 16.101.102 16.82.031 16.101.103 16.82.031 16.101.103 16.82.031 16.101.103 16.82.031 16.82.031 16.82.031 16.82.031 16.82.031 16.82.031 16.82.031 16.83.031 16	(104) 31,341,641 12,631 14,2 946 431,338 957,241 1346,827 1947,350 2,299,938 2,299,938 2,299,938 2,299,938 4,266,016 4,666,016 4,666,016	(105) 1,686,475,262 10,763 300,768 1,577,465 6,179 651 22,13,175 46,01,795 46,01,795 5,01,795
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1770-458 1770-458	7775 604 465 605 606 605 605 605 605 605 605 605 6		149.708 111.902 111.902 111.902 111.902 18.370 282.610 400.626 425.575 425.575 425.575 276.546 14.799 276.546 14.799 276.546 276.546 276.546 276.546 276.546	20,475 17,867 6,574 21,234 15,688 30,150 34,482 37,778 9,782 2,463	17,263	34,580 38,221 31,663 42,870 39,550 95,609 83,468	128,525 137,304 190,165 148,737 186,924 368 199 449,917 591,768	4,328,998 4,328,998 5,920,331 6,457,995 6,457,995 6,457,995 15,103,375 12,559,345 9,514,887 2,535,093 470,233	10,589,552 12,667,97 14,465,797 15,812,031 16,101,103 15,825,502 36,978,546 30,741,817 22,724,357 1,610,578	2 112.967 2 299.938 2 364.295 2 225,361 2 215,309 4 966,016	24 601, 250 46 017 795 58, 723, 209 70, 289, 285 77, 329, 162 83, 670, 637 227, 128, 893 227, 128, 893 321, 446, 844 204, 092, 594
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1,120,433 12,120 12,120 14,171 1,100 14,171 1,100 14,171 1,100 14,171 1,100 1,	1777 681 105.00 127.70 683 105.00 177.70 683 105.00 172.109 684 15.00 172.109 684 15.00 172.109 684 15.00 172.109 684 15.00 172.109 684 15.00 172.109 684 15.00 172.104 685 15		147 156 76.370 282.610 400.626 425.575 276.546 144 799 279.247 2.487.568	21,234 15,688 30,150 34,482 37,778 9,782 2,463	*8 894	42,870 39,550 94,551 95,609 83,468	148,737 186,924 368 199 449,917 591,768	6,575,120 6,462,192 15,103,176 12,559,365 9,514,887 2,535,093 470,233	16,101,103 15,825,502 36,978,546 30,741,817 22,724,357 1,610,578	2.295,361 2.215,309 4.966,016	77.329.162 83.670.637 227.128.891 255,539.493 321,446.844 204,092.594
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100 173,109 4.56 4.56 4.5	000 113,109 459,000 227,407 2758,000 227,407 2758,000 44109 227,407 2758,000 44109 227,404 4109 227,404 4109 227,113,109 27,113,109		276.546 276.546 144.799 279.247 2,487,508	37,778 9,782 2,463	49 291	83.468	591,768	9,514,887 2,535,093 401,233	1,610,578	4 153,689	321,446.844 204,092,594
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10,568,681 2,444,670 325,271 2,487,500 1,0016	10,588,661 2,434,639 185,120,000me (ax before tax befor	9, 69	2,487,508	1.429	36.607	2.882	315,854	10000	2	64.672	151 735 739
Trooper law before credits	700.459 [185.] Income tax before returns (106) 31.341.631 31 11.2 946 43.2 244 44.6 5.5 2.2 248 44.6 5.5 2.2 248 44.6 5.5 2.2 248 44.6 5.5 2.2 248 44.6 5.5 2.2 248 45.6 5.2		200,240	230.206	770 532	622 624	3 258 040	82 465 561	195 312 983	34 073 164	1 655 539 415
Number of Amount Number of A	4 gross income Number of refuns refuns (100) (100) (12,946 47,200 87,200 1947,383 85,000 1947,383 85,000 2,215,398 899 855,000 2,215,398 899 899 855,000 2,215,398 899 899 855,000 2,215,398 899 899 899 899 899 899 899 899 899		234,340	10,015	19,601	42,543	313,941	4.721,116	11,541,909	268,476	935,847
Number of Amount	4 gross income Number of refuns (106) 112.944 631 31,244.631 31,244.631 31,246.000 13,246.000 13,469.000 13,469.000 23,469.000 23,469.000 23,469.000 22,153.84.285.650.000 22,153.84.285.200.000 22,15	credits	Total tax credits		Income tax a	ofter credits	Altern	ative minimum ta:	хе	Total incom	e tax
CHOUNDS CHOU	(106) (100) (100) (12,954 (12,954 (12,954 (12,954 (12,954 (12,954 (12,954 (12,954 (12,954 (12,954 (12,956 (13,12,95			Amount	Number of	Amount	Number o			lumber of	Amount
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1,346,81 380,074,88	31,341,631 3 10,000 12,944 112,944 112,944 112,944 122,946 427,280 427,280 857,280 857,280 857,280 857,280 857,280 857,280 858,000 1947,333 846,000 2,113,286 858,000 2,218,989 858,000 858		08)	(109)	(110)	(111)	(112)	(11	13)	(114)	(115)
142,946 4.2544 2.2544 2.1021 1.661 1.14954 2.544 2.496 1.7589 1.13390 1.42946 2.254 2.252,222 2.252,222 2.25344 2.254 2.	10,000 11,2,964 11,2,964 12,5000 42,240 42,2			916.218	31.072.137	376,158,468	325,165			1.083.491	378,208,064
142,284 4.517 2.1021 1.8550 4.3456 2.586 6.043 1.92.284 1.9	142,946 432,284 957,200 1,346,972 1,866,779 1,47,533 2,113,226 2,234,395 2,234,395 2,236,395 2,236,395 2,2315,996 2,2315,996 2,2315,996 2,2315,996		_		*12 054	2 5.44	967.		_	13 300	10 133
427.204 2.027 697 2.027 697 2.03.30 4.05.537 2.03.30 4.05.534 4.05.534 2.03.30 4.05.534 4.05.534 4.05.534 4.05.534 4.05.534 4.05.534 4.05.534 4.05.534 4.05.534 4.05.234 4.05.	432,284 432,284 1,546,72 1,666,79 1,666,79 1,47,553 2,113,226 2,213,226 2,264,395 2,26		1.021	1.661	134.950	43.456	2.588		5 043	136.264	49 499
957.00 1,000.455 145790 54.222 2 20.7387 145790 54.422 2 2 2.027.845 145790 54.422 2 2 2.027.845 145790 54.422 2 2 2.027.845 145720 145790 54.425 1 2.027.845 145720 1 2.027.845 145720 1 2.027.845 145720 1 2.027.845 145720 1 2.027.845 145720 1 2.027.845 145720 1 2.027.845 145720 1 2.028.845 1 2	1,346,972 1,346,972 1,106,779 1,107,383 2,113,289 2,289,399 2,286,395 2,215,308 4,866,502		1.451	6,952	405,537	228,340	99.		1,215	405,594	229 556
1346772 20077697 158481 97752 1261906 1229944 1222 6755 1222 015 12466779 1586879	1,346,972 1,346,972 1,13,226 2,113,226 2,364,295 2,364,295 2,236,391 2,2315,998 4,966,502		15,790	54,282	847 320	946,176	1,919			848 090	950,123
1986 79 3808 79 1983 70 234 1982 1981 77 7862 7864 1982 70 78 1981 77 78 78 78 78 78 78	1.066.779 1.047.533 2.113.226 2.264.289 2.264.285 2.256.381 2.215.096.301 4.066.502		34 481	97,752	1,261,906	1,929,946	1,282	_	_	1.262 015	1,936 681
2.739.236 7.351.807 200.038 61.835 1.05.39 7.739.892 4.148 1.250.882 1.250.04	2.299,939 2.299,939 2.296,295 2.296,381 2.215,308 4.996,502 4.996,502	_	56 835	70,324	1.850,405	3,737,755	2,796		_	1,851,757	3 /40, /00
2.288 939 9.568 384 77.562 2.281 908 9.460 802 2.389 4.976 2.281 908 2.284 285 11.265 329 2.282 887 11.416 617 2.281 908 4.400 802 2.389 4.976 2.281 908 2.285 384 11.265 349 11.265 349 11.265 349 11.265 349 11.2744 2.284 404 11.265 349 3151 2.281 808 2.215 808 2.215 306 12.653 349 10.650 349 11.267 344 40 12.200 483 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.151 2.284 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323 3.152 323	2.289 939 2.284.285 2.285.381 2.215.308 4.486.502		01.090	81.845	7 106 210	7 260 002	LCD, L	_	_	1,945,004	7 282 35878
2.26.2.35 1.1.50.5.30 2.59.287 1.06.708 2.25.3.49 1.14.19.612 1.813 1.977 2.33.53.1 2.215.306 1.2.506.386 1.2.504.40 1.2.500.885 4.45 9.490 2.215.34.42 2.215.306 1.0.00.413 3.90.640 1.9.77 2.214.900 1.5.500.885 4.45 9.490 2.215.244 3.2.215.306 1.0.00.413 3.90.640 1.9.77 2.214.900 1.5.700.885 4.457 9.490 2.215.244 3.18.468 1.0.00.413 3.90.060 4.455.724 4.457.72 4.457.72 1.2.774 4.157.74 0.00 3.19.468 7.0.59.75 3.16.452 3.16.452 3.16.452 3.16.142 3.17.142 0.00 6.1.316 7.0.59.452 3.16.452 3.16.452 3.16.452 3.17.142 3.0.05.40 3.0.05.40 3.17.142 3.0.05.40 3.17.142 3.0.05.40 3.17.142 3.0.05.40 3.17.142 3.0.05.40 3.17.142 3.0.05.40 3.17.142 3.0.05.40 3.17.042 3.17.042 <t< td=""><td>2.384.295 2.295.361 2.215.308 4.965.502</td><td>_</td><td>28,948</td><td>77 562</td><td>2,291,908</td><td>9.490,802</td><td>2,365</td><td></td><td></td><td>2,291,965</td><td>9 495 778</td></t<>	2.384.295 2.295.361 2.215.308 4.965.502	_	28,948	77 562	2,291,908	9.490,802	2,365			2,291,965	9 495 778
2.295 361 12.656.3459 3.05.340 152.744 2.294 4.02 12.00.085 6.415 3.151 2.294 4.22 2.294 4.02 1.200.085 6.415 3.151 2.294 4.22 2.294 4.02 2.294 4.02 1.800.085 6.415 3.151 2.294 4.22 2.294 4.02 2.216.0085 6.415 3.37 3.490 2.216.294 2.216.294 4.046.035 4.048.03 4.046.035 4.048.03	2,295,361 2,215,308 4,966,502	_		106,708	2 363 459	11,419,612	1.813	_	_	2,363,631	11 432 683
2.27.5.26 4.065.50.2 4.066.50.2 4.07.7 4.066.50.2 4.07.7 4.06.70.2 4.066.00.2 4.07.7 4.06.70.2 4.066.00.2	4,966,502			152,744	2,294,404	12,500,695	6,415			2,294,422	12,503 846
4,153,724 4,253,724 <t< td=""><td>200,000</td><td></td><td></td><td>159,727</td><td>2,214,960</td><td>13,870,686</td><td>4,337</td><td>_</td><td>_</td><td>2 215,294</td><td>13 880 176</td></t<>	200,000			159,727	2,214,960	13,870,686	4,337	_	_	2 215,294	13 880 176
00 3.186.468 76.810.085 575.874 464.594 3.186.125 76.315.491 114.020 377.216 3.187.142 00 840.006 61.336.893 245.505 569.188 569.893 60.827.785 85.40 708.102 840.580 000 135.339 27.318.644 55.217 328.64 135.173 328.888 157.72 305.558 135.404 64.674 53.914.524 32.846 948.289 64.619 52.868 340.7182 440.185 64.741 7.05 40.945.86 37.645.846 37.645.8468 37.645.8468 37.645.8468 37.645.8468 37.643.8468 37.643.8468	47.103,724	_		362,009 402,448	4,365,033	51,820,573	46,762	_		4,154,560	51 933 337
0.0 840.306 61336.843 245.905 56.918 838.899 86.887.785 88.840 708.02 840.580	3,186,468			494,594	3,186,125	76.315.491	114.020	_	_	3.187.142	76 692 707
000 155.739 27.319644 55.217 25.898.890 15.577 25.898.890 15.702 305.558 1754.04 16.674 16.674 25.996.252 77.05 205.558 1754.04 16.674	840,306			509 198	839,899	60,827,785	85,840	_	_	840,560	61 535,888
31,074,396 319,928,021 4,236,928 37,072,137 376,158,468 325,165 2,049,596 31,083,491 3	135,339	_		329 764	135.173	26,989,880	15,702	_	5,558	135 404	27 295 438
3/5/105 3/3/2012 4/20000 3/00/35 31/0/2/37 3/6/30/406 322/105 2/043/396 31/083/31 3/0/2/32	04,074			840,209	810.40	52,906,235	201.7	•		04./41	55,400,420
	31,074,396			769,553	31,072,137	376,158,468	325,165			1,083,491	378,208,064

NOTE Detail may not add to totals because of rounding

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

ltem		All		eturns of persons		persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit.	33,017,754	2,342,834,158	22,683,715	1,856,458,378	918,524	47,359,37
Salaries and wages	29,258,636	1,735,627,968	20,868,854	1,395,354,389	829,640	33,497,96
Taxable interest.	27,740,088	68,912,123	19,802,158	46,737,905	629,145	1,943,70
Tax-exempt interest	3,044 232	37,921,146	2,051,789	24 442,952	56,163	1,091,94
Dividends	12.877,739	56,779,314	9,307,090	36,990,743	253,302	1,453,69
State income tax refunds	16,042,023	11,106,436	11,526,806	8,491,597	432,106	226,96
Alimony received	190,641	2,854,574	22,553	84,422	*5,873	*66,03
Business or profession						
Net income	5,322,864	126,313,014	4,371,826	106,049,376	87,660	2,010,60
Net loss	1,833,501	10,177,882	1,475,504	8,457,722	29,867	149,02
Sales of capital assets						
Net gain in AGI	6,915 939	115,941,180	5,000,928	87,927,522	128,269	4,085,30
Net loss in AGI	3,228,284	6,283,169	2,272,786	4 444,031	53,877	58,62
Sales of property other than capital assets	962,591	-1,206,059	745,207	-1,028,073	9,383	24,29
Taxable IRA distributions	1,718,795	17,553,171	1,237,046	13,664,227	35,936	303,00
Pensions and annuities in AGI	5,950,817	85,714,264	4,113,911	62,198,054	85,019	1,024,91
Rent and royalty						
Net income	2,944,640	30,718,063	2,231,412	24,398,748	41,213	533,36
Net loss	3,336,364	21,730,419	2,528,133	16,863,590	36,953	288,23
Farm rental income less loss Partnership and S Corporation net income less loss.	199,132 3,712,408	1,255,311 114,841,554	148,050 2,911,891	860,395 95,787,506	2,287	14,53
Satthership and S Corporation net income less loss .	3,712,408	4,635,814	191,484	2,259,110	75,734 11,776	2,592,28 244,85
Farm net income less loss	644,376	-3,303,945	536,333	-2,803,149	12,990	-84,26
Jnemployment compensation	2,440,525	6,982,618	1,907,284	5,477,314	33,570	83,12
Social security benefits in AGI	2,758,548	22,152,323	1,869,299	16,215,316	40,635	365,04
Other income less loss	2,728,956	15,981,143	2,087,626	12,150,773	34,471	401.74
Fotal statutory adjustments	8,028,565	26,569,038	6,201,822	20,569,944	167,203	658,14
Primary IRA payments	1,725,600	2,727,132	1,142,739	1,817,541	20,768	28.80
Secondary IRA payments	957,319	1,370,391	957,319	1,370,391		
Payments to a Keogh plan .	806,944	7,382,831	680,882	6,296,354	9,011	81,52
Deduction for self-employment tax	5,657,970	8,286,022	4,657,086	6,955,438	98,310	124,79
Moving expenses adjustment	446,574	982,815	330,666	760,210	*6,814	*14,30
Total itemized deductions	33,017,754	493,654,068	22,683,715	372,933,392	918,524	9,142,68
Itemized deductions limitation	3,378,041	13,356,396	2,873,556	11,318,749	155,400	397.15
Medical and dental expenses deduction	5,229,251	26,378,356	3,225,030	12,972,860	145,819	375,54
Taxes paid deduction	32,569,312	175,847,631	22,540,927	137,079,199	896,458	3,517,97
Interest paid deduction	27,872,840	197,240,013	20,405,789	154,847,766	679,151	3,540,40
Contributions deduction	29,848,727	70,544,542	21,139,450	55,247,193	739,036	1,284,34
Casualty or theft loss deduction	225,085	3,484,045	139,877	2,329,449		:
Moving expenses deduction	132,453	447,892	91,875	329,955		
Total miscellaneous deductions	8,475,787	33,067,984	5,441,195	21,445,719	206,803	783,72
Taxable income	31,341,641	1,656,475,262	21,762,933	1,317,144,897	889,442	35,271,240
Fotal tax credits Child care credit	4,504,124 2,910,455	3,916,218 1,232,007	3,605,085 2,562,303	2,996,502 1,075,399	35,757	150,366
Credit for the elderly or disabled	*10,843	*1,174	*36	1,075,399	*15,775	*4,47
Foreign tax credit	999,986	1,472,989	718,866	1,028,291	17,832	119.33
Earned income credit used to offset income	333,300	1,472,808	710,000	1,020,291	17,032	119,55
tax before credits	398.010	118,423	167,504	45,731		
Minimum tax credit	65,060	356,522	51,881	278,541		
General business credit.	217,189	577,777	170,178	452,099		
ncome tax after credits	31,072,137	376,158,468	21,634,799	300,296,980	887,588	8,709,08
Afternative minimum tax	325,165	2,049,596	224,496	1,557,515	26,451	104.28
Total income tax	31,083,491	378,208,064	21,640,405	301,854,496	889,601	8,813,37
Total tax liability	31,547,691	395,524,123	21,961,232	316,378,349	899,550	9,078,01
Total tax payments	32,016,852	412,169,172	22,195,805	325,214,114	886,707	8,868,19
Income tax withheld	29,774.230	299,612,691	21,035,867	237,879,886	840,468	5,807,92
Estimated tax payments	5,542,904	94 113,368	3,771.771	72,906,146	105,959	2,369,23
Overpayment refunded	21,197,126	43,834,796	13,945,457	30,816,930	523,918	711,17
Tax due at time of filing	9,860,677	39,561,378	7,522,104	31,510,330	359,652	1,269,313

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

ltem		of heads seholds		rns of spouses		rns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	2,049 436	91,849,023	28,109	1,302,186	7,337,970	345,865,202
Salaries and wages	1,921,247	77,404,801	21,567	905,519	5,617,328	228,465,297
Taxable interest	1,371,278	1,484,610	19,350	87,378	5,918,157	18,658,526
Taxable interest	79.774	852,669	*2,909	*6 214	853,596	11,527,369
Dividends	472.813	1,148,216	16,969	78 142	2,827,566	17,108,519
State income tax refunds	972,116	577.451	12,429	6,238	3,098,567	1,804,187
Alimony received	67,175	1,153,598			95,040	1,550,515
Business or profession						
Net income	149,993	2,987,726	*2,068	*10,075	711,316	15,255,232
Net loss	75,490	350,962	*41	*3,941	252,598	1,216,229
Sales of capital assets						
Net gain in AGI	250,430	2,236,745	10,351	47,802	1,525,960	21,643,802
Net loss in AGI	106,200	188,537	2,976	8,392	792,445	1,583,581
Sales of property other than capital assets	28,079	-44,801	*1,333	*-6,237	178,588	-151,240
Taxable IRA distributions	67,306	492,002	*1,274	*2,675	377,233	3,091,264
Pensions and annuities in AGI	259,755	2,372,277	*6,951	*65,362	1,485,181	20,053,656
Rent and royalty						
Net income	82,982	597,730	3,599	45,407	585,435	5,142,816
Net loss	160,665	914,387	5,390	32,158	605,223	3,632,050
Farm rental income less loss	*2,397	*4,732			46,398	375,653
Partnership and S Corporation net income less loss	93,607	2,692,999	3,298	82,269	627,878	13,686,493
Estate and trust net income less loss	7,550	244,461	*2,276	*15,347	95,921	1,872,045
Farm net income less loss	20,322	19,370	*382	*3,496	74,349	-439,394
Unemployment compensation	111,800	330,980			387,872	1,091,203
Social security benefits in AGI	35,695	186,585	*1,367	*1,959	811,551	5,383,425
Other income less loss	108,908	663,142	*1,125	*15,656	496,826	2,749,832
Total statutory adjustments	285,486	1,037,317	8,263	13,529	1,365,791	4,290,107
Primary IRA payments	71,402	113,379	*4,733	*5,297	485,957	762,112
Secondary IRA payments		-			-	
Payments to a Keogh plan.	13,411	164,984	•39	*884	103,601	839,088
Deduction for self-employment tax	160,235	210,339	2,645	1,754	739,694	993,701
Moving expenses adjustment	25,222	67,126			83,872	141,178
Total itemized deductions	2,049,436	24,692,256	28,109	385,861	7,337,970	86,499,877
Itemized deductions limitation	62,590	211,386	1,177	3,834	285,319	1,425,268
Medical and dental expenses deduction	412,239	1,249,680	*1,359	*4,486	1,444,804	11,775,790 27,463,857
Taxes paid deduction	2,023,175	7,624,214	28,109 26,439	162,382 159 457	7,080,642 5,013,121	27,463,657
Interest paid deduction	1,748,339 1,868,583	10,870,975 2,521,802	20,439	49,097	6,078,129	11,442,108
Contributions deduction	36,588	2,521,802	23,530	49,097	43,932	854,114
Casualty or theft loss deduction	*10,127	*42,631			25 349	63.915
Moving expenses deduction Total miscellaneous deductions	663,372	2.322.454	7,828	12.137	2,156,589	8,503,949
Taxable income	1,926,395	56,382,005	22,275	828.680	6,740,595	246,848,434
Total tax credits	527,349	280,274	*2,589	*2,444	333,344	486,632
Child care credit	318,102	146,632	*1,293	*695	12,982	4.803
Credit for the elderly or disabled	*3.362	*807	1,200		*7,446	*360
Foreign tax credit	25,050	40,999	*52	*10	238,185	284 359
Earned income credit used to offset income	20,000	40,000				
tax before credits	209,640	70,994	*1,128	*462	19,739	1,236
Minimum tax credit	1,401	7,568	**		10,909	62,724
General business credit	4,664	13,001			40.483	94 349
ncome tax after credits	1,802,715	10,892,488	22,274	166,838	6,724,761	56,093,074
Alternative minimum tax	19,324	44,495	*45	*576	54,849	342,726
Total income tax	1,802,754	10,936,983	22,274	167,414	6,728,457	56,435,800
Total tax liability	1,830 444	11 361,313	25,638	171,236	6,830,827	58 535,214
Total tax payments	1,986,999	14,260,270	26,601	184,418	6,920,740	63,642,178
Income tax withheld	1,913,725	12,110,892	24,937	134,990	5,959,232	43 678,995
Estimated tax payments	142,382	1,787,512	3,951	43,112	1,518,840	17,007,366
Overpayment refunded	1,724,838	3,631,486	21,196	32,300	4,981,716	8,642,907
Tax due at time of filing	269,954	820,230	4,282	22,475	1,704,684	5,939,02

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based

^{**} Data deleted to prevent disclosure of information for specific taxpayers

NOTE. Detail may not add to totals because of rounding

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income (All figures are estimates based on samples--money amounts are in thousands of dollars)

			Number of	Exemptions for dependents							
Size of adjusted gross income	Number of	Number of	exemptions			Total					
	returns	exemptions	for	Number of	Number of	Adjusted gross	Total inc	ome tax			
			taxpayers	returns	exemptions	income less deficit	Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
All returns, total	115,943,131 15,585,269 14,235,099 13,464,909 11,410,889 9,663,350 8,121,017 6,383,825 5,629,936 4,798,204	232,716,395 13,274,640 20,300,007 24,041 459 21,850,025 19,307,683 17,103,737 14,413,464 13,489,639 12,186,112	154,817.923 9,559 835 14 407,348 16,438,308 14,827,573 13,104,067 11,356,048 9,498,602 8,945,863 7,959,427	43,083,308 2,253,369 3,759,957 4,617,730 3,887,289 3,479,618 3,103,514 2,655,062 2,515,002 2,218,576	77,896,472 3,714,805 5,892,659 7,603,151 7,002,452 6,203,616 5,747,690 4,914,863 4,543,775 4,226,685	1,865,298,368 -12,386,609 28 927,721 57 750,978 67,636,337 77,990,179 85,051,591 86,339,235 94,410,497 94,199,330	29,395,936 4,750 30,539 422,268 1,096,557 2,935,279 3,010,919 2,628,952 2,490,308 2,210,144	237,997,037 60,135 7,236 165,812 641,445 3,211,852 5,339,976 6,355,637 7,787,001 8,181,350			
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$10,000 under \$200,000 \$200,000 under \$500,000	4,225,885 3,627,090 3,121,140 6,378,373 4,783,915 3,404,731 890,280	11,403,930 10,065,884 8,959,212 18,820,560 14,151,430 10,060,790 2,660,244	7,282,176 6,407,047 5,682,743 11,832,332 9,023,186 6,424,603 1,664,876	2,162,104 1,909,910 1,736,258 3,563,052 2,760,024 1,864,029 484,000	4,121,754 3,658,837 3,276,470 6,988,228 5,128,244 3,636,186 995,368	102 496,721 99,949,834 99,616,255 238,282,781 235,785,254 244 434,936 138,878,886	2,157,613 1,909,060 1,734,502 3,561,294 2,756,083 1,860,284 483,662	9,378,059 9,554,350 10,107,758 27,293,323 32,574,379 42,783,954 35,150,475			
\$500,000 under \$1,000,000 \$1,000,000 or more Taxable returns, total Nontaxable returns, total	149,283 69,935 87,619,446 28,323,684	434 644 192,935 176,027,964 56,688,431	276,293 127,595 122,525,155 32,292,768	73,026 30,788 29,395,936 13,687,372	158,351 65,341 53,502,809 24,395,663	49,034,295 76,898,149 1,729,319,208 135,979,160	72,958 30,765 29,395,936	14,929,006 24,475,290 237,997,037			

	20,020,00	* 00,00		02,700	10,007,072	24,000,000	150,57			
				Ex	emptions for dep	endentscontin	ued			
		Exemp	tions for children a	t home			Exemption	s for children awa	y from home	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total in	come tax
	of	of	gross income	Number of	Amount	of	of	gross income	Number of	Amount
	returns	exemptions	less deficit	returns		returns	exemptions	less deficit	returns	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	40,314,758	71,687,909	1,779,938,023	27,419,748	228,206,919	828,386	1,159,813	43,469,540	754,022	6,450,078
Under \$5,000.	2,169,186	3,520,762	-11,817,921	4 720	59,481	16,187	31,692	-416,343	13	59
\$5,000 under \$10,000	3,425,008	5,370,481	26,295,524	22,688	6,066	28 123	37,785	211,052	1,128	171
\$10,000 under \$15,000	4,106,891	6,643,031	51,386,009	187,400	87,646	66,509	87,824	843,870	52,508	21,887
\$15,000 under \$20,000	3,559,929	6,273,751	61 825,362	861,020	432,721	47 832	84,445	816,828	37,102	34,530
\$20,000 under \$25,000	3,175,351	5,545,677	71,212,595	2,632,158	2,754,618	56,543	79,730	1,257,323	52,681	87,176
\$25,000 under \$30,000	2,859 046	5,081,149	78,381,895	2,767,554	4 833,386	55,833	74 896	1,512,439	54,732	121,721
\$30,000 under \$35,000	2,479,263	4,505,362	80,613,267	2,454,039	5,845,824	62,787	92,635	2,037,315	62,226	203,795
\$35,000 under \$40,000	2,346,327	4,191,617	88,084,827	2,321,635	7,120,508	78,671	115,816	2,915,942	78,671	308,700
\$40,000 under \$45,000	2,098,913	3,903,017	89,129,964	2,090,490	7,632,712	73,254	92,686	3,065,976	73,254	339,462
\$45,000 under \$50,000	2,064 436	3,895,896	97.903.586	2.059.948	8.882.331	45.420	56,274	2.133.154	44.497	230,983
\$50,000 under \$55,000	1,829,721	3 467,449	95,790,847	1,828,873	9,079,973	40.252	54.929	2.083.094	40,252	224,598
\$55,000 under \$60,000	1,685,848	3,116,886	96,725,312	1,684,107	9,748,896	25,703	33,828	1,483,168	25,703	183,247
\$60,000 under \$75,000	3,452,116	6,661,310	230,922,833	3,450,361	26,304,909	90,230	117,057	6,109 019	90,229	767.038
\$75,000 under \$100,000	2,680,916	4,881,783	229,118,142	2,677,065	31,580,168	68,853	97,318	5,808,665	68,853	842,394
\$100,000 under \$200,000	1,811 920	3,460,623	237,631,913	1,808,208	41,529,208	56,766	78,911	7,306,516	56.763	1,332,941
\$200,000 under \$500,000	469,111	952,849	134,760,652	468,795	34,122,265	12,976	20,228	3.341.389	12.965	839,984
\$500,000 under \$1,000,000	70,977	153,058	47,695,046	70,911	14,525,542	1,856	2,893	1,186,408	1,854	361,415
\$1,000,000 or more	29,798	63,210	74,278,171	29,777	23,660,665	593	868	1,773,726	592	549,977
Taxable returns, total	27,419,748	49,274,164	1,651,234,255	27,419,748	228,206,919	754,022	1,046,759	43,127,841	754,022	6,450,078
Nontaxable returns, total	12,895,010	22,413,745	128,703,768		-	74,365	113,054	341,699		., ., ., ., .

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

				Ex	emptions for dep	endentscontin	ued			
		Ex	emptions for parer	nts			Exemp	tions for other de	pendents	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total inc	ome tax
	of	of	gross income	Number of	Amount	of	of	gross income	Number of	Amount
	returns	exemptions	less deficit	returns		returns	exemptions	less deficit	returns	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1,766,236	2,056,457	67,443,910	1,336,195	7,236,254	2,201,286	2,994,293	56,350,971	1,214,029	4,435,937
Under \$5,000	28,438	29,862	-532,923	19	566	101,695	132,489	108,061	9	135
\$5,000 under \$10,000	108,811	115,534	899,227	3,362	474	307,398	368,859	2,359,156	3,362	524
\$10,000 under \$15,000	268,726	315,791	3,359,625	107,146	30,246	419,186	556,505	5,285,624	88,269	27,303
\$15,000 under \$20,000	190,951	230,487	3,329,625	110,304	97,805	314,769	433,768	5,411,865	115,282	88,443
\$20,000 under \$25,000.	220,082	244,893	4,898,181	178,540	231,623	250,210	333,316	5,578,667	213,123	277,368
\$25,000 under \$30,000	159,318	208,570	4,378,960	155,069	238,640	227,076	383,075	6,181,387	214,710	366,911
\$30,000 under \$35,000	141,847	156,479	4,622,542	141,522	324,909	108,623	160,387	3,560,378	108.623	246,796
\$35,000 under \$40,000	96,475	97,901	3,650,963	96,365	316,764	108,272	138,442	4,080,361	108,272	363,527
\$40,000 under \$45,000	90,992	102,671	3,876,442	87,018	286,004	80,955	128,312	3,415,694	80,946	301,744
\$45,000 under \$50,000	68,671	85,556	3,224,887	68,669	295,805	59,346	84,028	2,809,852	58,424	258,709
\$50,000 under \$55,000	74,420	81,126	3,874,562	74,420	366,498	44,118	55,334	2,309,043	44,115	237,701
\$55,000 under \$60,000	57,549	70,400	3,277,140	57,534	300,001	44,943	55,356	2,572,412	44,942	245,405
\$60,000 under \$75,000	104,319	121,731	7,062,484	104,308	750,484	76,941	88,130	5,042,537	76,941	611,153
\$75,000 under \$100,000	85,685	109,707	7,156,148	84,890	855,727	31,260	39,435	2,559,809	30,544	311,285
\$100,000 under \$200,000	52,778	66,023	6,883,884	49,875	1,105,008	21,511	30,629	2,808,858	21,498	469,691
\$200,000 under \$500,000	14,714	17,000	4,159,956	14,695	1,004,525	4,144	5,291	1,185,133	4,134	296,767
\$500,000 under \$1,000,000	1,627	1,798	1,102,646	1,626	337,804	552	603	380,151	551	118,432
\$1,000,000 or more	835	929	2,219,561	833	693,371	286	334	701,984	285	214,041
Taxable returns, total	1,336,195	1,549,446	62,043,323	1,336,195	7,236,254	1,214,029	1,632,439	45,061,882	1,214,029	4,435,937
Nontaxable returns, total	430,042	507,011	5,400,587			987,257	1,361,854	11,289,090	-	-

^{*} Estimate should be used with caution because of the small number of returns on which it is based

NOTE Detail may not add to totals because of rounding

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status (All figures are estimates based on samples-money amounts are in thousands of dollars)

					Exe	emptions for depende	ents	
	Number	Number	Number of			Total		
Marital status	of	of	exemptions	Number	Number	Adjusted	Total inc	come tax
	returns	exemptions	for taxpayers	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	115,943,131	232,716,395	154,817,923	43,083,308	77,898,472	1,865,298,368	29,395,936	237,997,037
Joint returns of married persons	48,389,135	149,720,382	96,760,550	26,977 525	52,959,832	1,537 435,021	22,326,595	211 944,084
Separate returns of married								
persons, total	2,480,600	3,593,259	2,528,099	694,365	1,065,160	21,082,590	610,928	3,085,606
Spouse filing	2 422,988	3,442,580	2,412,874	672 629	1,029,706	20,399,779	593,057	2,989,313
Spouse not filing	57 612	150,679	115,225	21,736	35,454	682,811	17,871	96,294
Returns of heads of household	15,108 446	37,013,596	15,108,446	13,989,925	21,905,150	274,069,203	5,639,864	18,911,780
Returns of surviving spouses	90,869	242,121	90,869	90,869	151 252	2,285,483	51,763	217,023
Returns of single persons	49,874,080	42,147,037	40,329,959	1,330,625	1,817,078	30,426,071	766,786	3,838,544

				Ex	emptions for dep	endentscontini	ued				
		Exempl	tions for children	at home			Exemptions	for children awa	y from home	ie	
Marital status	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total in	come tax	
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total.	40,314,758 26,383,571	71,687,909 50,766,197	1,779,938,023	27,419,748 21,831,841	228,206,919 207,393,129	828,386 357,321	1,159,813 499,762	43,469,540 26,342,907	7 54,022 333,129	6,450,078 3,914,022	
Separate returns of married persons, total	633.044	954,822	18,953,840	550,126	2.769.889	45,677	72,923	1,813,155	45.361	291.491	
Spouse filing	612,237	920,299	18,330,437	533,185	2,683,264	45,669	72,915	1,801,937	45,353	288,502	
Spouse not filing Returns of heads of household	20,806 12,513,587	34 523 18,919,982	623,403 242,288,910	*16,942 4,747,277	*86,625 16,515,386	*8 59,469	*8 81,190	11,218 2,340,973	*8 46,480	*2,989 308,129	
Returns of surviving spouses Returns of single persons	90,869 693,687	146,972 899,936	2,285,483 11,490,851	51,763 238,741	217,023 1,311,492	365,919	505,938	12,972,505	329,052	1,936,436	

				Ex	emptions for dep	endentscontinu	ned			
		Exe	emptions for pare	ents			Exempt	ons for other dep	pendents	
Mantal status	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total inc	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1,766,236	2,056,457	67,443,910	1,336,195	7,236,254	2,201,286	2,994,293	56,350,971	1,214,029	4,435,936
Joint returns of married persons Separate returns of married	810,134	974,068	44,255,728	664,682	5,298,965	512,373	719.805	22,604 349	403,411	2,316,205
persons, total	13,509	13,509	494,589	13,271	70,536	19,447	23,907	416,578	16,081	39,426
Spouse filing	12,586	12,586	446,090	12,350	63,857	**19,447	**23,907	416,270	16,081	39,426
Spouse not filing	*922	*922	*48,499	*921	*6,679	**	**	308	-	
Returns of heads of household	854 624	964,092	20,569,251	583,878	1,627,944	1,432,575	1,939,885	28,408,721	635,486	1,657,302
Returns of surviving spouses	*4,280	*4,280	*127,497	*4,279	*8,285		-	-		
Returns of single persons	83,689	100,507	1,996,845	70,084	230,524	236,892	310,896	4,921,323	159,051	423,004

^{*}Estimate should be used with caution because of the small number of returns on which it is based

^{**} Data combined to avoid disclosure of information for specific taxpayers

NOTE Detail may not add to totals because of rounding

Table 2.5---Returns with Earned Income Credit, by Size of Adjusted Gross Income (All figures are estimates based on samples--money amounts are in thousands of dollars)

				Al	I returns with ea	rned income cre	dit			
Size of adjusted gross income	Number of	Adjusted gross income		alaries vages	Nontaxab			mployment ome		arned
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	19,017,357	206,441,998	17,580,776	187,411,397	1,162,736	1,403,602	3,545,919	14,887,765	19,017,353	203,732,023
No adjusted gross income	102,243	-4,239,069	57,290	376,311	3,761	12,075	79,188	173,484	102,239	561,870
\$1 under \$1,000	409,040	243,676	352,708	295,319	*11 781	*50,542	74,521	2,571	409,040	349,289
\$1,000 under \$2,000	646,046	972,132	590,171	900,275	•7,997	*11,798	97 440	120,385	646,046	1,032,458
\$2,000 under \$3 000	847,229	2,137,430	765,951	1,874,058	*6,724	*498	145,809	215,461	847,229	2,093,696
\$3,000 under \$4,000	858,114	3,053,105	763,640	2,536,295	*3,397	*1,927	173,397	389,903	858,114	2,928,124
\$4,000 under \$5,000	968,013	4,356,225	856,120	3,651,878	*5,353	*588	192,602	491,143	968,013	4,143,609
\$5,000 under \$6,000	1,106,145	6,106,912	967,244	4,993,364	*9,420	*7,958	249,954	759,275	1,106,145	5,760,597
\$6,000 under \$7,000	1,116,062	7,265,881	1,005,051	6,016,024	30,717	47,882	223,394	796,472	1,116,062	6,860,378
\$7,000 under \$8,000	1,261,883	9,493,418	1,122,924	7,794,249	30,323	4,113	271,881	1,164,247	1,261,883	8,968,145
\$8,000 under \$9,000	1,353,888	11,509,059	1,236,053	9,676,728	*16,916	*17,765	250,057	1,105,267	1,353,888	10,799,761
\$9,000 under \$10,000	745,095	7,071 452	679,614	5,979,316	28,775	35,913	120,013	754,029	745,095	6,769,258
\$10,000 under \$11,000	789,162	8,303,590	716,760	7,048,916	26,896	89,362	148,414	948,976	789,162	8,087,254
\$11,000 under \$12,000	773,846	8,893,319	741,148	8,087,797	69 417	126,785	110,933	408,285	773,846	8,621,967
\$12,000 under \$13,000	798,477	9,975,936	734,408	8,768,027	81 421	105,530	152,720	856,725	798,477	9,750,365
\$13,000 under \$14,000	809,345	10,925 993	767,266	9 789,534	83,973	76,816	136,840	789,894	809,345	10,656,244
\$14,000 under \$15,000	803,721	11,628,117	776,079	10,662,868	57,356	75,214	126,386	603,595	803,721	11,341,678
\$15,000 under \$16,000	780,185	12,083,069	750,463	10,843,860	64 954	132,027	121,606	709,059	780,185	11,684,947
\$16,000 under \$17,000	688,873	11,367,144	644 168	10,029,590	80,112	92,663	119,571	884,166	688,873	11,006,420
\$17,000 under \$18,000	687,740	12,030,703	669,777	10,952,760	67,556	97,802	117 954	601,692	687,740	11,652,254
\$18,000 under \$19,000	574 326	10,622,892	560,257	9,880,491	79,139	107,926	103,287	411,989	574,326	10,400,406
\$19,000 under \$20,000	561,751	10,945,272	542,768	9,835,033	84,904	86,935	127,037	695,428	561,751	10,617,396
\$20,000 under \$25,000	2,291,984	50,585,995	2,237,359	46,431,917	307,211	219,251	392,799	1,942,997	2,291,984	48,594,165
\$25,000 and over	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

				All return	ns with earned in	come creditco	ntinued			
Size of adjusted gross income		earned e credit		to offset before credits		ncome ax	EIC used to offset alf other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total,	19,017,357	21,105,158	7,756,112	2,785,594	3,265,323	1,999,590	2,790.584	1,721,964	14,653,664	16,597,600
No adjusted gross income	102,243	76,536	*54	*8	-		68,346	28,809	71,006	47,719
\$1 under \$1,000	409,040	56,274		-			31,569	3,382	389,908	52,892
\$1,000 under \$2,000	646,046	178,407			-		86,090	13,324	599,716	165,083
\$2,000 under \$3,000	847,229	362,807	-	-	-		113,233	22,923	766,041	339,884
\$3,000 under \$4,000	858,114	510,685		-	-		132,484	41,215	785,252	469,470
\$4,000 under \$5,000	968,013	741,207	*1,273	*1,729	*1,273	*276	172,302	55,296	869,136	684,183
\$5,000 under \$6,000	1,106,145	973,100	*1,273	*66	*1,273	*17,030	216,829	81,684	985,179	891,350
\$6,000 under \$7,000	1,116,062	1,098,784	314,468	18,197	*4 951	*123	213,221	92,608	1,025,481	987,979
\$7,000 under \$8,000	1,261,883	1,437,357	450,506	48,274	384 469	37,463	189,027	130,447	837,105	1,258,636
\$8,000 under \$9,000	1,353,888	1,672,992	485,886	18,006	473,253	139,282	158,645	130,947	859,162	1,524,040
\$9,000 under \$10,000	745,095	1,591,901	41,999	7,558	-		124,137	125,490	740,325	1,458,853
\$10,000 under \$11,000	789,162	1,733,157	136,919	10,388	-	-	145,049	161,687	784,195	1,561,083
\$11,000 under \$12,000	773,846	1,610,309	284,222	46,037		-	129,074	106,069	765,041	1,458,203
\$12,000 under \$13,000	798,477	1,542,539	266,646	80,123	-	-	155,439	152,356	769,729	1,310,061
\$13,000 under \$14,000	809,345	1,449,113	467,513	147,499	-	-	139,000	139,685	768,198	1,161,929
\$14,000 under \$15,000	803,721	1,295,666	530,090	205,356	*1,274	*136	121,892	91,823	767,761	998,488
\$15,000 under \$16,000	780,185	1,126,983	539,847	267,558	*5,763	*922	114,470	86,446	723,109	772,978
\$16,000 under \$17,000	688,873	909,327	507,650	246,544	*14,720	*3,009	121,331	94,681	605,133	568,102
\$17,000 under \$18,000	687,740	783,803	564,902	336,186	116,760	18,831	89,963	51,749	519,462	395,867
\$18,000 under \$19,000	574,326	554,615	503,870	296,639	165,297	59,975	93,376	42,816	369,951	215,161
\$19,000 under \$20,000	561,751	451,355	498,407	294,716	270,872	121,163	52,336	28,526	244,352	128,113
\$20,000 under \$25,000	2,291,984	946,837	2,117,673	759,315	1,782,505	1,555,870	122,770	40,001	407,151	147,521
\$25,000 and over	44,190	1,402	42,914	1,397	42,914	45,511	*3	*0	*1,273	*5

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

					Returns with r	no dependents				
Size of adjusted gross income	Number of	Adjusted gross income		alaries vages		ele earned ome	1	mployment		arned
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	4,081,168	19,058,992	3,510,869	16,857,182	31,212	29,783	1,014,716	2,517,070	4,081,164	19,404.034
No adjusted gross income	49,654	-1,700,352	29,079	92,238	•7	*1	34,477	64,101	49,650	156,340
\$1 under \$1,000	196,637	113,933	153,808	151,882	*5,057	*25,614	55,818	5,086	196,637	182,583
\$1,000 under \$2,000	312,089	467,175	274,114	397,052	*1,273	*327	66,911	79,933	312,089	477,312
\$2,000 under \$3,000	432,625	1,097,154	362,572	888,605	*3,362	*138	115,500	170,462	432,625	1,059,205
\$3,000 under \$4,000	433,450	1,553,260	371,730	1,221,151	-	-	113,187	228,734	433,450	1,449,885
\$4,000 under \$5,000	454 761	2,024,083	361,336	1 501 178	°1 275	*97	131,483	394 840	454,761	1,896,115
\$5,000 under \$6,000	537 464	2,962,998	441 430	2,198.238	*1,275	*315	153,294	507 084	537 464	2,705,637
\$6,000 under \$7,000	525,201	3,415,600	470 251	2,782,809	•7 998	*2,369	120,648	373,155	525,201	3,158,333
\$7,000 under \$8,000	562,404	4,228,092	507,377	3,469,654	*10,966	*921	115,235	382,226	562,404	3,852,801
\$8,000 under \$9,000	576,883	4,897,048	539,173	4.154.375		-	108,161	311,449	576,883	4,465,824
\$9,000 under \$10,000	-			-		-			-	-
\$10,000 under \$11,000						-			-	
\$11,000 under \$12,000				-	-	-		-		
\$12,000 under \$13,000				-						
\$13,000 under \$14,000	-			-	-	-				
\$14,000 under \$15,000				-				-		
\$15,000 under \$16,000	-									
\$16,000 under \$17,000	-			-	-	-				
\$17,000 under \$18,000					-					
\$18,000 under \$19,000				-						
\$19,000 under \$20,000				-	-	-				
\$20,000 under \$25,000	-			-		-				
\$25,000 and over							-		-	

				Ret	turns with no dep	endentscontin	ued			
Size of adjusted gross income		earned e credit	EIC used		Total ii			I to offset er taxes	EIC refu	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	4,081,168	685,819	1,242,862	84,180	863,944	193,897	677,435	124,540	2,622,265	477,100
No adjusted gross income	49,654	7,530					29,176	4,796	23,050	2,734
\$1 under \$1,000	196,637	11,119				-	24,189	1,768	177,505	9,350
\$1,000 under \$2,000	312,089	35,253		-		-	48,878	5,720	267,033	29,532
\$2,000 under \$3,000	432,625	78,681					87,561	15,988	351,437	62,693
\$3,000 under \$4,000	433,450	106,677					83,058	18,774	360,588	87,904
\$4,000 under \$5,000	454,761	130,361					114,171	29,105	358,432	101,257
\$5,000 under \$6,000	537,464	135,825	*1,273	*66	*1,273	*17,030	135,290	30,560	419,469	105,199
\$6,000 under \$7,000	525,201	96,075	314,468	18,197	*4,948	*122	95,798	13,482	439,951	64,395
\$7,000 under \$8,000	562,404	62,094	450,506	48,274	384,469	37,463	38,149	3,581	141,061	10,239
\$8,000 under \$9,000	576,883	22,204	476,615	17,642	473,253	139,282	21,165	765	83,740	3,797
\$9,000 under \$10,000		-						-		-
\$10,000 under \$11,000	-	-	-	-		-	-	-		
\$11,000 under \$12,000	-	-	-	-					-	-
\$12,000 under \$13,000.				-			- 1	-	- 1	
\$13,000 under \$14,000		-				-		-		-
\$14,000 under \$15,000		-		-		-		-		
\$15,000 under \$16,000										
\$16,000 under \$17,000		-	- :			-			-	-
\$17,000 under \$18,000		-	- !						-	
\$18,000 under \$19,000				-						
\$19,000 under \$20,000		-				-	-		-	
\$20,000 under \$25,000										-
\$25,000 and over		-				•	-	-	-	

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

					Returns with o	one dependent				
Size of adjusted	Number of	Adjusted gross income		alaries vages		ile earned ome	EIC self-er		EIC e	arned ome
·	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	6,995,745	91,594,959	6,516,536	82.444,540	546,794	626,804	1,425,404	7,399,821	6,995,745	90,500,422
No adjusted gross income	29,392	-1,772,428	17,288	141,631	*704	*766	25,653	75,401	29,392	217,799
\$1 under \$1,000	121,357	72,745	116,488	85 794	-		*9,613	*-7,790	121,357	78,862
\$1,000 under \$2,000	157,355	233,555	146,810	247,435	*3,362	*5,843	17,840	25,352	157,355	278,630
\$2,000 under \$3,000	167,072	418,129	160,445	386,729			14 382	26,735	167,072	417,144
\$3,000 under \$4,000	157 799	557,121	145,700	482,124		-	27,532	67,777	157,799	549,901
\$4,000 under \$5,000	253,970	1,155,432	245,027	1,061,693	*2,805	*428	32,191	55 401	253,970	1 117,521
\$5,000 under \$6,000	234,020	1,295,626	212,463	1,153,690	*3 362	*6,028	42,334	117,938	234,020	1,277,655
\$6,000 under \$7,000	242,514	1,583,089	214,265	1,282,866	*4,636	*2,355	56,243	229,943	242,514	1,515,165
\$7,000 under \$8,000	275,616	2,073,649	236,234	1,702,109	*3,362	*434	69 348	345,712	275,616	2,053,791
\$8,000 under \$9,000	345,778	2,944,260	298,700	2,309,706	*4,283	*884	88,168	478,693	345,778	2,789.283
\$9,000 under \$10,000	310,225	2,944,736	263,339	2,283,539	*10,693	°6,315	76,431	499,905	310,225	2,789,759
\$10,000 under \$11,000	368,496	3,878,718	338,669	3,316,391	*13,948	*37,092	67,917	423,229	368,496	3,776,712
\$11,000 under \$12,000	325,969	3,757,200	306,323	3,351,657	21,725	47,482	59,704	178,823	325,969	3,577,061
\$12,000 under \$13,000	350,854	4,380,776	309,707	3,632,258	32,768	38,401	94,594	584,836	350,854	4,275,579
\$13,000 under \$14,000	344,701	4,647,969	315,891	4,017,213	33,902	15,545	78,876	477,957	344,701	4,510,714
\$14,000 under \$15,000	320,387	4,640,488	309,260	4.160,095	31,351	51,469	59,306	338,332	320,387	4,549,896
\$15,000 under \$16,000	343,282	5,315,238	331,228	4,735,946	28,479	66,290	58 247	347,467	343,282	5,149,703
\$16,000 under \$17,000	370,226	6,117,620	347,311	5,301,976	40,585	33,016	72,715	574,617	370,226	5,909,609
\$17,000 under \$18,000	341,956	5,989,176	328,635	5,282.543	40,201	66,472	63,521	410,360	341,956	5,759,375
\$18,000 under \$19,000	289,284	5,355,820	280,356	4,907,044	44,752	64,062	69 003	251,602	289,284	5,222,707
\$19,000 under \$20,000	285,874	5,565,369	269,318	4,900,227	42,979	47,992	76,779	476,184	285,874	5,424,403
\$20,000 under \$25,000	1,315,428	29,330,922	1,279,522	26,715,088	178,262	133,698	254,892	1,358,626	1,315,428	28,207,412
\$25,000 and over	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

Returns with one dependent--continued FIC refundable Size of adjusted EIC used to offset Total income EIC used to offset income tax before credits all other taxes portion income credit gross income Number of Number of Amount Number of Amount Number of Amount returns returns returns returns returns (59) (60) (51) (52)(53) (54) (55)(56)(57) (58) 8,220,750 2 567 767 982.082 978.385 583.647 1.208,650 968,667 5,708,703 10,171,500 6,995,745 27 668 No adjusted gross income 29,392 41,129 13.454 27.378 *2,926 °811 121,357 22,189 23,000 121 357 \$1 under \$1,000 \$1,000 under \$2,000 157,355 70,388 22.289 5,039 156,081 65,349 167 072 118 265 \$2,000 under \$3,000 167,072 122,243 \$3,000 under \$4 000 157,799 162,546 22,892 10,230 157,799 152.316 251,422 303,617 253 970 316 492 *1 273 *1 729 *1,273 *276 25,818 11,146 \$4,000 under \$5,000 26.561 231.050 344,271 40.610 \$5,000 under \$6,000 234.020 370.832 238,456 392.271 \$6,000 under \$7,000 242,514 435,477 *3 57,932 43.206 \$7,000 under \$8,000 275,616 580,168 63,256 58,840 273,606 345,322 *3.362 83,453 79,505 718,840 345 778 798 416 \$8,000 under \$9,000 84.913 305.571 650.404 \$9,000 under \$10,000 310,225 737,161 *7,959 *1.844 82,472 \$10,000 under \$11,000 368,496 905,200 *7,997 *2,355 67,735 75,371 364 804 827 475 325,969 753,805 *12,633 *2,972 67,522 56,373 320,182 694,461 \$11,000 under \$12,000 89.131 98,847 336,344 653,191 4 573 \$12,000 under \$13,000 350.854 756.611 18,033 327.656 602.305 \$13,000 under \$14,000 344,701 702,861 137,808 12 419 82.171 88 137 \$14,000 under \$15,000 320,387 587,972 129,716 32,954 *1,273 *136 61,458 50,769 306,330 504 249 55,354 *3,362 *249 49,295 48.087 319,146 462,975 \$15,000 under \$16,000 343 282 566 416 137 187 421,415 •535 76,707 72,467 329,221 \$16,000 under \$17,000 370 226 548 585 202 881 54 702 *3.362 303.223 \$17,000 under \$18,000 341,956 442,572 238,082 98.953 *18,043 *5,613 51,983 40.396 295.466 \$18,000 under \$19,000 289,284 325,867 232,241 108,582 *20,241 *8,253 67 719 37 400 245.242 179 885 48,858 27,043 209,528 114,784 \$19,000 under \$20,000 285,874 270,879 230,210 129,052 36,659 9,698 140,264 104,836 36,095 378,395 \$20,000 under \$25,000 651,478 851,256 513.376 1,315,428 1,165,423 475,119 *1.273 *5 \$25,000 and over 44,190 1,402 42.914 1.397 42,914 45,511

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

				Ret	urns with more th	an one depend	ent			
Size of adjusted gross income	Number of	Adjusted gross income		alaries vages	Nontaxab	le earned ome		mployment		arned ome
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	6,812,664	89,838,796	6,374,330	81,092,066	545,487	626,173	1,362,921	6,981,068	6,812,664	88,699,307
No adjusted gross income	29,168	-1,669,818	17,116	138 182	*671	•732	25,464	76,222	29,168	215,136
\$1 under \$1,000	113,359	68,668	108,490	82,576		-	*9,613	•-7,790	113,359	74,786
\$1,000 under \$2,000	140,938	209,505	130,393	223,784	*3,362	*5,843	16,565	24,953	140,938	254,580
\$2,000 under \$3,000	159,074	395,606	153,721	367,886		-	14,382	26,735	159,074	394,621
\$3,000 under \$4 000	156,524	552,137	145,700	482,124		-	26,257	62,794	156,524	544,917
\$4,000 under \$5,000	231,396	1,051,512	223,581	957,245	*2,805	*428	29,788	56,011	231,396	1,013,684
\$5,000 under \$6,000	228,500	1,266,772	208 217	1 132,976	*3,362	*6,028	36,814	104 581	228,500	1,243,585
\$6,000 under \$7,000	228,682	1,490,688	209,630	1,252,193	*4,636	*2,355	47,047	169,040	228 682	1,423 588
\$7,000 under \$8,000	261,006	1,962,984	231,597	1,675,907	*3,362	*434	59 374	269,536	261,006	1,945,876
\$8,000 under \$9,000	338,595	2,882,700	295,338	2,281,840	*4 283	*884	84,347	445.212	338,595	2,727,937
\$9,000 under \$10,000	303,852	2,884,286	260,790	2,268 716	10,693	*6,315	70,058	454,517	303,852	2,729,547
\$10,000 under \$11,000	368,170	3,875,322	338,669	3,316,391	*13,948	*37,092	67 590	419,853	368,170	3,773,337
\$11,000 under \$12,000	322,149	3,712,021	305,050	3,338,927	21,725	47,482	57,156	148,475	322,149	3,534,884
\$12,000 under \$13,000	344,504	4,301,487	306,383	3,610,648	32,768	38,401	91,569	548,828	344 504	4,197,877
\$13,000 under \$14,000	341,331	4,603,592	312,529	3,972,942	33,902	15,545	78,868	477,851	341,331	4,466,337
\$14,000 under \$15,000.	311,007	4,504,434	300,802	4,070,870	31,351	51,469	54,561	303,910	311,007	4,426,249
\$15,000 under \$16,000	338,319	5,238,221	326,592	4,675,233	28,479	66,290	56,646	336,134	338,319	5,077,657
\$16,000 under \$17,000	362,008	5,982,914	339,420	5,197,925	40,585	33,016	71,260	554,734	362,008	5,785,676
\$17,000 under \$18,000	326,948	5,722,116	314,549	5,055,055	38,928	65,875	61,145	387,323	326,948	5,508,253
\$18,000 under \$19,000	282,271	5,225,605	273,670	4,780,255	44,752	64,062	65,352	244,269	282,271	5,088,586
\$19,000 under \$20,000.	280,911	5,467,619	264,682	4,816,035	42,979	47,992	75,178	462,625	280,911	5,326,652
\$20,000 under \$25,000	1,299,761	29,000,674	1,263,855	26,407,569	178,262	133,698	253,770	1,352,533	1,299,761	27,893,800
\$25,000 and over	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

				Returns v	vith more than or	ne dependentc	ontinued			
Size of adjusted		earned e credit		d to offset before credits		ncome ax		I to offset er taxes	EIC refi	undable tion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	6,812,664	10,013,970	2,500,988	952,162	931,753	550,319	1,149,983	915,257	5,587,556	8,146,552
No adjusted gross income	29,168	40,921	*50	*8		-	23,810	13,357	27,256	27,556
\$1 under \$1,000	113,359	22,280	-			-	*1,651	*681	113,359	21,599
\$1,000 under \$2,000	140,938	66,015	-		-	-	22,289	5,039	139,664	60,976
\$2,000 under \$3,000	159,074	117,172					14,380	3,419	159,074	113,753
\$3,000 under \$4 000	156,524	161,621	-			-	21,618	9,473	156,524	152,148
\$4,000 under \$5,000	231,396	296,459	*1,273	*1,729	*1,273	*276	21,328	10,412	228,849	284,318
\$5,000 under \$6,000	228,500	364,922				-	38,414	24,519	225,529	340,403
\$6,000 under \$7,000	228,682	416,428			*3	*2	48,735	34,196	224,625	382,232
\$7,000 under \$8,000	261,006	558,472	-		-	-	52,007	46,540	258,996	511,933
\$8,000 under \$9,000	338,595	788,257	*3,362	*71		-	80,906	76,132	338,140	712,054
\$9,000 under \$10,000	303,852	727,823	*7,959	*1,844		-	76,099	78,258	301,748	647,722
\$10,000 under \$11,000	368,170	904,732	•7,997	2,355			67,408	74,902	364,804	827,475
\$11,000 under \$12,000	322,149	748,474	*11,360	*2,650		-	63,702	51,364	320,182	694 461
\$12,000 under \$13,000	344,504	748,669	*16,284	*3,943		-	82,782	92,603	332,872	652,123
\$13,000 under \$14,000	341,331	698,463	134,446	10,893	-	-	82,163	88,126	324,294	599,444
\$14,000 under \$15,000	311,007	578,722	120,336	30,816		-	56,713	47,126	301,694	500,780
\$15,000 under \$16,000	338,319	561,070	132,550	51,725		-	47,694	46,767	317,871	462,578
\$16,000 under \$17,000	362,008	541,386	199,153	53,059	*3,362	*535	75,213	71,487	322,497	416,840
\$17,000 under \$18,000	326,948	432,538	223,074	88,925	*3,362	*128	51,983	40,396	295,140	303,217
\$18,000 under \$19,000	282,271	322,616	225,228	105,407	*13,554	*2,599	67,393	37,324	245,242	179,885
\$19,000 under \$20,000 .	280,911	268,849	225,247	127,021	31,696	4,705	48,858	27,043	209,528	114 784
\$20,000 under \$25,000	1,299,761	646,680	1,149,756	470,321	835,589	496,564	104,836	36,095	378,395	140,264
\$25,000 and over	44,190	1,402	42,914	1,397	42,914	45,511	*3	*0	*1,273	*5

*Estimate should be used with caution because of the small number of returns on which it is based

NOTE Detail may not add to totals because of rounding

Table 3.1--Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

						_					_								_	_	_	_		_		_			_														_	_		Ī
income tax refore credits	Amount		(12)		428,514,354	274,092	7,134,750	12.660,402	17,115,368	42 228 010	44,007,441	96,333,507	59,970,024	59,465,537	33.981,382 13.532.008	19,869,877			435,378	72.704	42.009	*27,057	*22.879	22.033	*21.077		16,080	*37.794	*42,395	*60,101	53,157			112,588,593	•						. 201 4 100 4	1,374,763	23,459,560	31,567,375	16,936,432	01,044,100
before credits	Number of	e lining	(11)		90,883,000	3,621,554	10,245,644	10,570,694	9.462,383	11 939 777	9 006.243	13,003,666	4,665,057	2,607,598	664,797	25,711			248,804	200 569	25,027	*8,911	*4,775	7#1.#	*2,103	. !	197	.650	.467	•236	79			1,551,502	•	. ,	,		•	•		108.596	791,118	423,886	84,703	200.44
mputation	Amount		(10)		577,210	924 848	*27.987	*69,098	*44,614	*98,610	*26,335	58,555	131,904	42,120	17,931	11 434																		23,640									-7 177	1,785	2 088	080,21
special computation	Number of	e linin	(6)		83,497	. 17	\$5,908	•4 490	4,635	7 683	.6,397	14,137	7,774	8.992	1,34	108				,	,	,	,				, ,		,					4,747	,					,			*3,387	524	510	270
due to	alternative	computations	(8)																106,636	25.118	18,373	*12,884	*11,392		*10,579		4,915	*9 828	•-2.079	.989	-2,893			-8,074,686					,		, 00 01	-10,264	-358,935	-1,324,366	-1,249,874	-5,108,789
ated	Amount		63		427,937,144	274,092	7,106,762	12,591,304	17,070,754	42 129 400	43 981,106	96,274,952	59,838 120	59 423,417	33,969,452	19,858,443			435,378	72.704	42,009	*27,057	*22,879	32.039	*21,077		16,080	*37.794	*42 395	.60,101	53,157			112,564,953	,							1.374 785	23 452.383	31,565,590	16,934,344	37,332.190
generated	Number of	COLORES	(9)		90,883,000	3,621,554	10,245,644	10,570,694	9,462,383	11 939 777	9,006,243	13.003,666	4,665,057	2,607,598	464,797	25,711			248,804	200 569	25,027	*8.911	4 775	74/4	*2,103	. !	78.	*650	*467	*236	79			1,551,502								108 506	791,118	423,886	84,703	600,44
omputation	Amount		(5)		427,938,878	274 102	7,106,764	12,591,310	17,070,768	42 129 427	43,981,111	96,274,958	59,838,127	59,423,477	13,977,036	19,858,442			328,743	47 586	23,636	*14,173	*11,487) n ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	*10,498		46.797	.27.967	*44.474	-59,112	950'95			120,639,639	•					•	, 0	1,385,049	23,811,318	32,889,957	18,184,218	42.440,973
regular tax computation	Number of	COUNTY	(4)		90,883,000	3,621,554	10,245,644	10,570,694	9,462,383	11 939 777	9.006,243	13,003,666	4 665,057	2,607,598	464 /9/	25,711			248,804	200.569	25,027	*8,911	*4.775	74/4	*2,103	. !	.327	.650	.467	-236	79			1,551,502					,		. 10	108 596	791,118	423,886	84.703	44,003
Modified	taxable income		(3)		2,221,410,430	1.824,626	47,368,857	83,940,609	113,796,212	265 082 898	269,152,560	549,634,961	292,516,444	251,781,757	37 871 655	51.619.276			1,428,018	321 736	157 633	*94.454	*76,662	04:04:	*59,688		*49,5/1	*95 669	*134.747	•160,826	145,391			375,309,691						•		5.904,525	94 476.279	106,532,674	50,842,824	109,722,031
Adjusted	gross income		(2)		3,380,106.221	10,069,393	129,817,573	184,374,019	212,113,209	415 593 774	403,006,901	786,373,296	398,667,441	330,962,769	131,726,158	58,197,009			1,638,284	443 198	176.584	*106,559	*85,475	000,101	•72,616		*30,438	*100 589	*140.977	169.697	152,284			435,624,397	,			,	•	,		6,912,268	114,758,383	124,009,901	57,521,499	123,007,322
Number of	returns		(1)		90.883.000	3,621,554	10.245,644	10,570,694	9,462,383	11 939 777	9,006 243	13.003.666	4.665,057	2,607,598	64.797	25,711			248,804	200.569	25,027	*8 911	•4 775	74/'4	*2,103	. !	191/	.650	.467	•236	79			1,551.502								108 508	791,118	423,886	84.703	44,003
Type of tax computation by	size of adjusted gross income			Returns with regular tax computation only	Total	Under \$5,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$30 000 under \$40 000	\$40,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$1,000,000 or more	at to make the state of the sta	tax computation	Total	Under \$5 000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$25,000 under \$30,000	\$30,000 under \$40,000	\$40,000 under \$50,000	\$50,000 under \$75,000	\$100 000 under \$200.000	\$200.000 under \$500.000	\$500 000 under \$1,000,000	\$1,000,000 or more	Returns with Schedule D	tax computation	Total	Under \$5,000.	\$3,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$40,000	\$40,000 under \$50,000	\$50,000 under \$75,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	31,000,000 or more

Table 3.1-Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation by Number	Amount of meturns (16) (17) (17) (17) (17) (17) (17) (17) (17	Amount	Number of returns	, and a	As a perd Modified	As a percentage of fied Adjusted	Average income tax
Returns with regular tax		Amount	of returns	Amount	Modified	Adjusted	income tax
Returns with regular tax Returns	2		returns				
(13)	7				taxable income	gross income	(dollars)
Computation only 14,568,063 7,397,296 65,794,407 16,455 65,200 1,007,297 10,645 65,794,407 10,645 65,794,407 10,645 65,794,407 10,645 65,794,407 10,645 65,794,407 10,645 65,794,608 1,007,297 10,645 66,287 66,2		(18)	(19)	(20)	(21)	(22)	(23)
14,55,000 14,55,000 1,00	~						
1,000 under \$1,000		818,451	85,789,812	421,935,507	19.0	12.5	4,643
000 under \$10,000 000 under \$20,000 000 under \$2			3,615,608	271,969	149	27	75
Otto under \$20,000 2,000,461 1,887,577 8,775,579 000 under \$20,000 2,000,461 1,887,577 1,986,541 000 under \$50,000 2,020,245 1,086,447 1,986,513 000 under \$50,000 1,03,490 4,043,483 1,986,513 000 under \$50,000 1,03,400 4,11,442 1,289,501 000 under \$50,000 1,10,267 4,47,483 4,685,207 000 under \$1,000 1,10,68 4,48,885 2,56,688 000 under \$1,000 1,10,68 4,48,885 2,56,688 000 under \$1,000 1,068 4,48,885 2,56,688 000 under \$1,000 1,068 4,48,885 2,56,688 000 under \$1,000 1,005 1,005 1,475 000 under \$1,000 1,005 1,222 1,475 000 under \$1,000 1,557 1,557 1,475 000 under \$1,000 1,557 1,557 1,557 000 under \$1,000 1,557 1,557 1,557 000 under \$1,000 1,557 1,557 1,557		817	6,584,164	6.524 993	13.8	50 C	303
ODO under \$50.00 2,23375 1,086,454 9 0,086,561 ODO under \$50.00 1,031,390 277,284 7 968,665 ODO under \$50.000 1,031,390 465,306 7 969,665 ODO under \$50.000 1,765,200 417,42 8 981,673 ODO under \$50.000 1,765,200 417,485 466,627 ODO under \$50.000 1,765,200 217,448 466,627 ODO under \$50.000 1,10,667 36,736 468,627 ODO under \$50.000 1,10,667 33,80 2,48,894 Lib x computation 40,256 3,380 248,894 Lib x computation 40,256 3,380 248,894 Lib x computation 40,256 3,380 248,894 Lib x computation 40,256 3,380 2,48,894 Lib x computation 40,256 3,380 2,48,894 Lib x computation 1,005 3,24 4,775 DOD under \$10,000 1,229 1,27 1,72 DOD under \$10,000 1,25 1,27 1,27 <td>_</td> <td></td> <td>8,372,579</td> <td>10,963,133</td> <td>13.1</td> <td>0 00</td> <td>1.037</td>	_		8,372,579	10,963,133	13.1	0 00	1.037
000 under \$50,000 160,357 72,2864 000 under \$50,000 under \$50,000 under \$50,000 17,862,2	_	-1	9,059,551	16,056,133	141	9.2	1,697
000 under \$50,000 000 under \$5			7,998,868	19,389,096	149	80 9	2,415
Other under \$1,000 1,785,200 915,574 1,2986 631 Other under \$1,000 17,007 447,483 46,627 Other under \$2,000 17,007 441,086 2,696,537 Other under \$2,000 17,007 441,086 2,696,537 Other under \$2,000 17,007 441,086 2,696,537 Other under \$1,000 17,007 27,277 2,689 Accomputation 40,256 3,380 2,48,894 Lib computation 40,256 3,380 2,48,894 Lib computation 40,256 3,380 2,48,894 Lib computation 2,229 7,14 47,75 Other under \$10,000 2,229 7,14 47,75 Other under \$10,000 1,005 7,24 7,17 Other under \$10,000 1,005 7,27 7,17 Other under \$10,000 1,229 7,27 7,17 Other under \$10,000 1,27 7,27 7,27 Other under \$10,000 1,27 7,27 7,27 Other under			8 991 387	43,635,317	158	108	3,504
COD under \$100,000 77,4073 447,483 4685,207 0.000 under \$100,000 17,4073 447,483 266,627 0.000 under \$100,000 17,44 217,272 266,683 0.000 under \$100,000 217,44 272,172 26,688 0.000 or rance 11,086 448,685 25,688 Extraction 217,44 272,172 26,688 Extraction 217,44 272,172 26,688 Extraction 30.74 423 20,688 Out under \$10,000 15,73 1398 248,844 Extraction 15,72 139 20,588 Out under \$10,000 15,73 139 248,844 Out under \$10,000 15,75 129 147,22 Out under \$10,000 17,005 136 17,175 Out under \$10,000 17,105 17,187 17,187 Out under \$10,000 17,187 17,187 17,187 Out under \$10,000 17,187 17,187 17,187 Out under \$10,000 1			13.001.997	95.453.353	17.4	121	7.340
0.000 under \$50,000 110,267 100,000 under \$50,000 110,267 100,000 under \$50,000 110,267 110,668 1448,885 15,688 100,000 under \$50,000 100,000 under \$5	_		4,663,256	59,629,183	20 4	150	12,782
Colon under \$50,000		284,407	2,607,166	59,338,849	23 6	17.9	22,756
Returns with Form 8615 Lax computation 40,256 11,086 12,085 12,086 12,086 13,380 246,884 425,000 10,000 under \$10,000 10,			464.676	33,824,960	30.4	25.7	72.774
Returns with Form 8615 Eax computation 1	19,420,992 680	64 969	25,707	19,485,961	37.7	33.5	757,884
Returns with Form 8615 Lax computation 100 under \$10,000 100 under							
Case Computation 40,256 3,380 248,804 et \$5,000 30,714 423 200,569 0.00 under \$10,000 15,73 1795 200,509 0.00 under \$15,000 17,73 1795 1775 0.00 under \$15,000 17,005 17,105 17,175 0.00 under \$20,000 17,005 17,105 17,175 0.00 under \$20,000 17,005 17,105 17,107 0.00 under \$20,000 17,105 17,107 17,107 0.000 under \$20,000 17,105 17,107 17,107 0.000 under \$20,000 17,107 17,107 17,107 0.000 under \$20,000 17,107 17,107 17,107 0.000 under \$20,000 17,107 17,107 17,107 0.000 under \$10,000 17,107 17,107 17,107 0.000 under \$1,100,000 15,24,390 1,554,251 17,107 0.000 under \$1,000 15,000 17,107 17,107 17,107 0.000 under \$1,000 15,000 11,554,390 11,554,251<							
er \$5,000 Out under \$10,000 Out under \$10,000 Out under \$10,000 Out under \$20,000 Ou		_	248 804	420 20K	906	9 90	202.
000 under \$10,000 000 under \$10,000 1,223 1,223 1,247 1,000 under \$1,000	_	_	200,560	74.138	8.00	16.7	070
000 under \$15,000 7,222 7,14 775 000 under \$15,000 7,222 7,14 7475 000 under \$25,000 7,105 7,105 7,175 000 under \$25,000 7,105 7,36 7,21 000 under \$25,000 7,22 7,105 7,27 000 under \$25,000 7,22 7,27 7,27 000 under \$20,000 7,23 7,45 7,57 000 under \$20,000 7,37 7,46 7,59 000 under \$20,000 7,57 7,29 7,29 Reurns with Schedule D 1,524,390 1,524,390 1,551,251 100 under \$10,000 7,000 under \$10,000 7,500 7,500 100 under \$10,000 15,555,251 7,524,390 1,554,251 100 under \$10,000 15,555,551 7,554,390 1,554,251	41,614 *1,273	*1,193	25,027	42.807	27.2	24.2	1 710
000 under \$50,000		_	*8.911	*27,057	*28 6	*25.4	*3,036
000 under \$50.000 000 under \$50.000 000 under \$50.000 000 under \$10.000	*22,665 *1,115	*2 243	*4,775	*24,908	.32.5	729.1	-5,216
000 under \$50,000 000 under \$50,000 000 under \$50,000 000 under \$100,000 000 under \$100,0	. 32,099		4,142	32,899	31.4	30.6	6,938
000 under \$50,000 000 under \$50,000 000 under \$50,000 000 under \$10,0000	.21,041		*2,103	*21,041	*353	.290	•10,005
0.000 under \$10,000							
0.000 under \$200,000 17.29 17.50 17.	16,080	_	*917	*16,080	*32 4	*319	*17,535
0,000 under \$500,000		9cn'i	.650	797'0.	-30.9	107.	*58.075
00000 under \$1,000,000 197 781 728 739 700,000 under \$1,000,000 450 779 7781 7781 7781 7781 7781 7781 7781	*42.208		*467	*42,208	*313	29.0	*90,381
Returns with Schedule D 1,554,390 1,551,251 1 1,552,390 1,551,251 1 1,552,390 1,551,251 1 1,552,390 1,551,251 1 1,551,251 1 1,552,390 1,551,351 1 1,55	*59,321 *39	*1.002	*236	*60,323	.37.5	35.5	•255,606
Returns with Schedule D tax computation 429 286 1,524 390 1,551 251 not under \$10,000 000 under \$10,000 000 under \$20,000 000 under \$20,000 000 under \$20,000 000 under \$20,000 000 under \$20,000 000 under \$20,000 000 under \$20,000 15,595 4,075 99 197 000 under \$20,000 15,595 4,075 99 197 000 under \$10,000 15,695 4,075 99 197			R)	416,10	ફે	34.1	657,139
tax computation 429.285 1,524,390 1,551,251 155,000 000 under \$50,000 000 under \$50,000 15,955 000 under \$50,000 under \$50,000 15,955 000 under \$50,000 15,955 000 under \$50,000 under \$50,000 15,955 000 under \$50,000 15,955 000 under \$50,000 under \$50,000 15,955 000 under \$50,000 under \$							
Fir \$5.000 ODU under \$70,000 ODO under \$70,000 ODO under \$20,000 15,955 4,075 100,000 13,761 20,761	_						
15,955 4,075 99,197 19,761 20,675 108,595	111,064,203 107,854	1,085,858	1,551,417	112,150,061	29.9	25 7	72,285
15,965 4,075 99,197 19,761 20,675 108,595						,	•
15,955 4,075 99,197 19,761 20,675 109,595							
15,955 4,075 99,197 19,761 20,675 108,595							
15.955 4.075 99.197 19.761 20.675 108.595	-						٠
15,955 4,075 99,197 19,761 20,675 108,595				٠		,	
15,955 4,075 99,197 19,761 20,675 108,595	-						
19,761 20,675 108,595	1 370 710	. %	90 197	1 370 718	. 24.2	108	13.818
	_		108,595	1,885,771	241	200	17,365
183,775 269,070 791,089		_	791,092	23,276,371	246	203	29,422
349,266 423,751	_	_	423,840	31,611,228	29.7	25.5	74,575
23.381 628.062 43.965	36.716.718 7.150	363 455	43.999	37 080 173	33.8	30.1	842 674

Estimate should be used with caution due to the small number of sample returns on which it is based NOTE: Detail may not add to totals because of rounding

Table 3.2-Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars)

				H				j _e :	
				l otal income tax a	lotal income tax as a percentage of adjusted gross income	sted gross income			
		Total			Under 5 percent			5 under 7 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(3)	(8)	(6)
All returns									
Total	87,619,446	3,736,645,359	534,856,339	14,998,004	210,488,581	6,117,582	10,064,302	218,061,031	13,384,803
\$5.000 under \$10.000	6.713.097	53.060.621	2.237.608	4.647.287	36.431.301	1.051.083	1 270.993	10.333.810	579.935
\$10,000 under \$15,000.	8,320,686	104,666,114	6,553,256	1,972,627	25,190.895	567,534	2,445,721	27,858,607	1,744 456
\$15,000 under \$20,000	8,378 236	146,845,205	10,989,733	2,081,031	36,368,882	1,105,482	949,657	17,300 285	1,005,558
\$20,000 under \$25,000	9,064,402	203,589,785	16,089,561	1,673,818	37,209,062	1,073,283	1,765,987	39,330,981	2,437,820
\$25,000 under \$30,000	8,000,219	219.178,471	19,391,351	789,979	21,491,269	736,412	1,190,484	32,657,748	1,997,953
\$30,000 under \$40,000	8 991 615	415,294,906	43,860,006	178 618	78,1/1,88	565 286	7,139,368	38,910,139	1 425 679
\$50,000 under \$75,000	13,103,677	793,340,327	96.849.251	187.784	11.074.729	344.301	377.608	22 166.876	1.374,926
\$75,000 under \$100,000.	4.774,526	408,170,846	61,544,453	30,154	2,592,820	85,604	50.986	4 223.612	261,385
\$100,000 under \$200,000	3,399,725	445,876,817	82,664,506	16,306	2 143,229	57,513	209 6	1 211 457	73 667
\$200,000 or more	1,108,362	538,090,364	152,595,684	5,892	3,332,204	92,218	1 764	776,715	47,552
Joint returns									
Total	40,894,440	2,574,006,771	384,363,328	5.016,429	116,811,470	3,505,521	4,480,689	141,647,380	8,711,719
Under \$5,000	4,947	-3,069,538	89,649						
\$5,000 under \$10,000	696'9	46,762	5,917	-5,064	*38,810	*998			
\$10,000 under \$15,000	1,139,402	15,420,341	253,786	1,138,020	15,400,078	250,716	*1 273	*18.948	*1,073
\$15,000 under \$20,000	2,006,379	35,374,320	1,516,860	1,422,028	24,422,092	824,804	580,550	10,892,503	620,006
\$20,000 under \$25,000	3,030,176	68,505,694	3,761,510	1,048,117	23,587,998	096,360	1,158 304	25,756,800	1,602 494
\$25,000 under \$30,000	3,145,451	86,541,218	5,832,601	627,574	17,082,787	587,379	890,830	24 536,496	1,498,418
\$30,000 under \$40,000	6,367,393	223,736,485	18,654,503	426,766	14,449,891	492,026	965,584	33,136,634	2.041,728
\$40,000 under \$50,000	6,201,318	278 597,574	25,989,381	153,552	6,812,128	227,480	474 317	21,008,273	1 315,582
\$20,000 under \$13,000	4 229 444	361 753 876	52 972 045	21 035	1,802,605	55 594	355 760	3,652,164	300,376
\$100,000 under \$200,000	3,014,898	395,126,858	71,687 425	10,516	1,416,435	36,940	8,518	1,047,330	63,654
\$200,000 or more	961 229	455,464 017	128,712,813	4,669	2,425,599	67,204	1 600	659,934	40,589
Single returns									
Total	37,976,035	871,881,824	116,310,212	8,163,343	58,711,568	1,646,707	4,312,065	47,442,564	2,892,352
Under \$5,000	3,815,463	9,956,177	366,290	2.872,001	8 531,057	135,482	342,202	510,801	30,388
\$5,000 under \$10,000	6 443,295	50,922,377	2,148 293	4,463,065	35,037,726	1,016,254	1 205 853	9,750,740	545,383
\$10,000 under \$15,000	6,561,147	81,442,380	5,912,040	518,537	5,880,507	214,692	2 307.684	26 073,094	1,634 656
\$15.000 under \$20,000	5 294,178	92,043,098	8,452,548	127,003	2,189,685	56,849	206 747	3 546,673	217,176
\$20,000 under \$25,000	4,064,818	91,106,378	9 468,685	48,592	1.096 105	36,078	91,475	2,031,796	127,001
\$25,000 under \$30,000	3 473,310	95,012,324	10 416,551	48,461	1,345,885	48,225	76,978	2.098,495	127,392
\$30,000 under \$40,000	3,940,332	135,468,030	17,642,041	38,761	1,350,828	43,025	53,180	1.809,696	113,007
\$40,000 under \$50,000	1,959,710	86,798,150	13,198,575	17,272	174,271	24.107	13 762	610,900	37,377
\$30,000 under \$73,000	1,040,934	97,176,414	16.347.200	27,523	1,297,499	35,360	8166	538,627	32,970
\$100 000 under \$200 000	386,770	32,942,568	8 169 869	1 343	539,541	3543	-3,403	-278,966	-15,/92
\$200,000 or more	113,979	61,859,894	17,863,402	707	497,362	13,973	112	70,628	4,099
Footpotes at end of table									

Table 3.2-Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income —Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

Sze of adjusted gross moome		7 under 10 percent							
					10 under 12 percent			12 under 15 percent	
All robins	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(71)	(18)
	040 040	200 444	200 900	00000	000 000	000 000	***************************************	000000	700 870 05
lotai	24,311,6/6	790,1441,062	65,807,469	786,859,91	023,090,620	68,043,906	1/9,864,b/	063,883,890	/6,045,631
Under \$5,000	224,894	411 470	34 332	148 447	348,406	38,100	130,803	424 856	54 290
\$5,000 under \$10,000	672,841	5,459,746	441 792	33,558	221,817	24.026	59,635	416,186	56,031
\$10,000 under \$15,000.	3,698,907	49,008,787	3,909 536	166,139	2 150,535	228,155	28,266	345,605	47 865
\$15,000 under \$20.000.	4,172,913	70.673,522	6 483,591	1 137,915	21.819.179	2.231,158	28.382	542.494	67,210
\$20,000 under \$25,000	2,045,412	46,715,339	3,825,330	3,540,393	79 471,482	8,572,398	29,410	652,657	85 070
\$25,000 under \$30,000	2 813 693	77 226 693	6 535 377	2 843 896	77 324 566	8 789 702	358 250	10.367.143	1 291 512
630 000 mader \$40 000	A 81 A 67 A	167 187 381	10,000.0	0 171 003	77 QB1 QQ2	8 264 121	202,200	27 200 28	11 223 806
Sociona under saciona	4,014,074	100,101,101	14,077,004	622,171,2	76.001.00	0,204,121	2 457,030	111,080,00	080,020,11
\$40,000 under \$50,000	3,262,610	146,000,041	12,783.028	2,976,943	133,845,133	14,545,649	008,169	881.881.82	3,939,753
\$50,000 under \$75,000.	2,930,120	170,063 356	14.962 409	3,154,326	186 579 270	20,472 730	4,107,220	255.027.210	34,081 406
\$75,000 under \$100,000	235,547	19,547 076	1,721 912	417,676	34 610 076	3,845,847	1,580,877	133,078,857	18 228.423
\$100,000 under \$200,000	37,059	4,651 649	400 168	64.476	7,642,708	856 744	379,063	44,490,219	6 149,566
\$200,000 or more	3,007	1,490,533	132,659	3,405	1 595,456	177,278	13,172	5 243,346	720,609
Solin letailis									
Total	12,298,503	517,528,951	44,869,870	7,232,263	380,250,301	41,377,276	5,533,213	402,948,746	54,347,968
Under \$5,000									
\$5,000 under \$10,000	ů.	*18	.5						,
\$10,000 under \$15,000.				80	111	+11			
\$15,000 under \$20,000	•234	*4,043	•350	*155	*2 800	*336			
\$20,000 under \$25,000	822,423	19,131,767	1,451,700				ę,	6.4	*12
\$25,000 under \$30,000	1,623,438	44,819 897	3,711 478				*41	*1114	*154
\$30,000 under \$40,000	3,807,941	132,849,246	11 521,979	1,162,775	43,137,226	4,479,429	*1,098	*43,661	*5 424
\$40,000 under \$50,000	2,967,857	133,096,827	11 671,835	2,604,292	117,619 413	12,758,198	•746	*35 231	*4,825
\$50,000 under \$75,000	2,815,371	163,623,643	14,401,572	2,994,056	177,273 558	19,439,605	3,637 236	228.173,543	30 373,735
\$75,000 under \$100,000	225,890	18 725,486	1,651,218	406,368	33 674 445	3,744,727	1,516,907	127,798,955	17 489 837
\$100,000 under \$200,000	32,804	4 093,921	354 050	61,646	7,253 754	812,230	366 277	42,928 432	5 928 439
\$200,000 or more	2,542	1,184,103	105,686	2 963	1 288 994	142 740	10,903	3,967 731	545 541
Single returns									
Total	9,747,935	160,417,411	14,002,375	8,114,175	198,199,949	21,778,455	3,603,941	127,620,704	17,228,616
Under \$5,000	224,894	411,470	34,332	148,447	348 406	38,100	130,803	424,856	54 290
\$5,000 under \$10,000	660,427	5,364,148	432,727	26,835	163 748	18,076	59,635	416,186	56.031
\$10,000 under \$15 000	3,532,538	46,895,101	3,734,318	165 203	2.137 672	226,797	28 266	345,605	47.865
\$15,000 under \$20,000	3,930,348	66,427,834	6,125,972	1,001,417	19 336 933	1,971,273	*23,889	*456 499	*56,369
\$20,000 under \$25,000	540,258	12,022,896	1,089,305	3,360,055	75 412 282	8,121,354	*17 302	*381,483	*49.337
\$25,000 under \$30,000	396,677	10,729,503	963,147	2,698,627	73 379 881	8,367,004	252 230	7 448,742	905,645
\$30,000 under \$40,000	322.564	11,002,792	978,365	506,529	17,032 995	1,875,917	2 347,386	78,703,640	10,627,419
\$40,000 under \$50,000	84,856	3.678.753	307,885	139,723	6,056,973	675,354	440 749	19,518,028	2,663,554
\$50,000 under \$75,000	44,212	2,594,681	226,617	62.246	3,558,040	398,256	258,559	14 940 371	2 066,825
\$75,000 under \$100,000	7,769	658,874	56,644	*2,569	*207 247	*22,061	33,253	2,736 434	387,082
\$100,000 under \$200,000	3,007	395,482	32,275	2.140	301,413	34,460	9.842	1.221.207	173 032
\$200,000 or more	384	235,878	20.788	387	264 359	29.803	2,027	1,027,654	141 167

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

Size of adjusted gross microren 15 under 17 percent 15 under		8	2000			
(19) (27) (27) (27) (27) (27) (27) (28)	7 percent	17 under 25 percent			25 under 30 percent	
(19) (20) (21) (22) (22) (23) (23) (24) (23) (24) (25) (25) (25) (25) (25) (25) (25) (25	Total income tax		Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
4,726,535 394,767,270 6,3469,122 6,565,083 614,497,449 123,108 125,109 15,109 12,109 1	(21)		(24)	(25)	(26)	(72)
7.2100						
2,5720 51,731 8398 12594 17318	53,469,122 5.5	_	123,109,870	554,567	206,991,183	56,785,858
7.2190	8,368		32 489	6.048	19,465	*5 226
7.2190			12,910	400.11	03,010	22 1/9
7.5190			1,341	2.546	-31,903	-8.404
7.53.286	.7878		-4,200	.3 686	*85.471	•24.377
746.959	_		.47	*3.401	-06 439	*25 Rag
7,63.281 33.01.2306 5.350,716 642,887 29.558,998 5.28 11,224,205 104,287 104,787 105,7415 106,828,910 20.00 11,224,689 106,428,92 11,241,877 11,244,681 106,828,910 20.00 11,224,689 106,428,92 11,241,877 11,245,64 126,777,415 20,277,415 20,277,415 20,277,415 20,241,877 11,7753,285 20,277,417,417,417,417,417,417,417,417,417,4	4 421.567	908	148.821	.44	*1.508	0 00
1.294.205	5.350.716	29	5.260.552	.82	-3.708	-1 039
1,254,869 106,429,043 1,711,674 1,114,781 106,628,910 20,09 15,224 5,577,642 989,791 3,127,945 117,753,285 28,229 15,224 224,327,789 3,7394,649 3,127,945 442,919,700 889,391 17,58,952 17,783,789 3,7394,649 3,127,945 442,919,700 889,391 17,58,952 18,943,729 119,44,71 125,952 19,993,724 12,993,995 119,44,71 125,952 119,94,401 11,783,786 11,289,395 11,94,401 11,94,401 11,783,786 11,996,395 11,94,401 11,94,	13,428,294		12,091,337	*929	-54 781	*15.989
5280.83	17,011 674	_	20,083,279	4 064	373 426	96 731
15.224 5.57.642 888.791 388.748 117753.285 26.29 2.583.288 224.327.789 37.394.649 3.127.945 442.919.700 88.98 1.158.925 55.491.497 2.252 3.941 37.303 1.158.925 55.491.497 8.743.428 19.447 37.554.518 1.158.925 65.491.497 8.743.428 19.447 175.54.518 13.60 1.158.925 65.491.497 8.743.428 19.447 175.54.518 13.60 1.158.925 65.5491.497 8.743.428 19.447 175.54.518 13.60 1.158.925 65.491.497 8.743.428 19.447 175.54.518 13.60 1.158.925 65.5491.497 8.743.428 19.647.1 175.54.518 13.60 2.57.20 7.264.295 7.264.295 7.266.295 7	12,341,877		59,176,513	74 260	12,219,023	3,245 466
2.589.288	898 791	_	26,292,248	446,569	193 996,977	53,333,512
2.553.288						
	37,394,649		88,986,263	400,929	166,681,247	45,731,304
1.783.786						٠
**************************************			•			•
		,		,		
1,783,786 1,158,952 1,158,952 1,158,953 1,178,053		:	:			
**************************************	•	+	+	+	+	+
	_	_	+-	+-	-	+-
8.25 966 55.41 787 8.743.42 19.45.43 14.45.43 14.45.43 2.45.43.42 19.86.43 19.45.43 19.86.43	_		*9,014	•41	1,401	-362
8	*267	_	-215	-82	*3,708	1,039
1,786,922 9,9893,722 15,967,688 849,877 75,554,518 135,6754,518 135,6754,518 134,66	8,743,428		248,186	*928	-54,727	*15,974
13,456	15,967,688		13,609,569	*653	-79,499	•21,022
13400	11,944,401		51,555,448	17,088	3,156,473	819,618
1,783,786	/36,633		23,563,773	3/8.39/	163,286,129	44,851,172
1,783,786 81,094,786 12,980,995 2,081,865 140,910,882 275, 25,520 51,751 8,388 2,595 140,910,882 275, 25,520 11,520 11,520 11,520 11,520 11,520 11,273 11,125 11,11						
25,720 51,751 8,366 5265 156,560 156,5	12,980,995		27.990,486	124,064	31,445,225	8,604,449
1.273	8,368		32,489	•6,048	*19,465	*5 226
1.273		_	*12.918	*11.664	*83,610	*22 179
11273 131015 14710 1115 116799 11727 11737			*7,327	*2,546	*31,903	*8 404
			*3,840	*1.273	*24,873	*6 648
666.571 25.379.047 3.962.023 4.336 153.376 855.434 30.001 716 4.889.476 567.719 26.148.291 4, 342.036 20.150.188 3.249.208 901.521 54.046.528 10. 41.978 3.533.228 574.285 291.330 24.451.530 12.18,645 117.520 20.782 8.193.70 1.159		←	+	+	+	+
666.571 25.579.047 3.962.2023 "4.336 "153.376 695.424 35.00776 4.869.476 567.79 56.146.291 4.368 3.249.208 901.571 54.046.5291 10.342.038 20.1571 54.046.529 10.342.038 3.533.238 574.265 221.330 24.65.530 55.342.038 3.533.238 3.533.238 3.533.238 3.533.238.339 3.533.238 3.533.239 3.533.239 3.533.239 3.533.239 3.533.70 3.5333.70 3.533.70 3.533.70 3.53333.70 3.5333.70 3.5333.70 3.5333.70 3.5333.70 3.53333.70 3.5333.			+-	+	+	+
865,434 20,001716 4,689.476 567719 26148.291 342.096 20.00176 4,689.476 2613.00 20.1521 241978 3.533.28 574.285 2913.30 24.951.53 12.186.45 11.286.45 11.586	3,962,023		*29,685			,
342.036 20.150.168 3,249,206 901.521 54.046.528 41.978 3.533.28 574.285 291.330 24.951.530 8.951.530 11.759 11.750 20.792 8.783.770	4.869.476		4,617,131			
4.1578 3.53328 574.265 291.300 24.851.530 9.005 1,1218,445 195,425 211,311 26.853.899 1,159 177.50 20,792 8,193.70	3,249,208		10,321,846			•
9.605 1,218,645 195,425 211,311 26,553,699 1,169 729,116 117,520 20,792 8,793,770	574.265		5,237,260	*335	*32,834	*8 449
1,169 7,29,116 117,520 20,792 8,793,770	195,425		5,794,222	43,273	7.041,666	1,877 550
	117,520		1,933,738	55,276	24,126,274	6,651,837

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

		30 under 50 percent			50 under 100 percent			100 percent or more	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Ali returns									
Total	256,911	209,547,387	71,145,808	10,276	712,966	425,635	23,019	4,135,740	518,656
Under \$5,000	*3,362	•16,170	*5.110	•1,703	*5,295	*2,860	13 003	-4,374,603	117,066
\$5,000 under \$10,000	*3,722	*24,664	*8,649	*3,362	*24,487	*21.421	1,440	7,884	19,574
\$10,000 under \$15,000	*2,546	*27,745	*9,542	*48	*562	*437	*1,325	*18,377	-29,985
\$15.000 under \$20.000	*2,391	*43,854	-14,441	*48	*868	*746	*3,363	*51,996	*70,614
\$20,000 under \$25,000	*2,224	*46,376	*16,798				1 275	*27,813	*46,632
\$25,000 under \$30,000	Į.	-307	112	*327	•9,530	*4,911	•164	*4,407	*9.408
\$30,000 under \$40,000	*1,016	•36,038	*12,750	15	•539	*402	•2,189	*79,123	•104,636
\$40,000 under \$50,000	*578	•27,292	•10,775	1,107	*45,348	•29,360	•13	•586	*2,604
\$50,000 under \$75,000	3.467	203,464	74,470	\$25	1,510	•1,076	•22	*1,333	*2,312
\$75,000 under \$100,000	2,970	257,092	86,926	-2.562	*226.821	*118,729	-40	*3,115	*3,941
\$100,000 under \$200,000	5,695	889,506	299,158	287	90,210	59.150	•16	•2.708	•4.686
\$200,000 or more	228,931	207.974.880	70,507,075	482	307,796	186,543	168	41,521	107,196
Joint returns									
Total	195,321	173,201,391	58,677,253	4,927	556.024	326,810	10,933	-2,866,230	434,695
Under \$5,000				-1,380	*5 242	*2.824	3,567	-3,074 780	86,825
\$5,000 under \$10,000	•1,176	*7,053	*2,929				•126	*881	*1,988
\$10,000 under \$15,000				•48	.562	*437	*52	*641	*1,548
\$15,000 under \$20,000				*48	*868	•746	*3,363	*51,996	*70 614
\$20,000 under \$25,000	۶.	*88	*32				1 275	*27,813	*46,632
\$25,000 under \$30,000	ç	*83	£,39			,	•163	*4.380	*9 235
\$30,000 under \$40,000	11.	*381	*149	•15	£238	*402	*2.179	*78.714	*103,762
\$40,000 under \$50,000	*383	*18,074	*7,085	6.	+397	*252	*13	*586	*2.604
\$50,000 under \$75,000	.2,549	•153,026	.58,390	+	+-	+	+	+	+-
\$75,000 under \$100,000	*2,961	*256,306	*86,632	+	+	+	+	+	+-
\$100,000 under \$200,000	2,639	360,006	129,378	436	63,685	44,448	80	*1,352	•2 821
\$200,000 or more	185,594	172,406,375	58.392,619	413	257,252	158,691	165	40,768	106,164
Single returns									
Total	48,929	26.417,716	9,047,058	4,225	106,902	65,268	11,708	485,882	73,450
Under \$5,000	*3,362	*16,170	*5,110	*323	*53	•36	9.078	-514,431	22 468
\$5,000 under \$10,000	*2,546	*17,612	*5,719	*3,362	*24,487	-21,421	*1314	•7,003	•17 586
\$10,000 under \$15,000	-2,546	*27,745	*9 542				1,273	17,736	28,437
\$15,000 under \$20 000	*2,388	*43,803	*14,421						
\$20,000 under \$25,000	-2,220	*46,287	*16,766				,		
\$25,000 under \$30,000				+-	+-	+-	+	+	+
\$30,000 under \$40,000	-1.005	*35,656	*12,601						
\$40,000 under \$50,000	*195	*9.218	*3,691						
\$50,000 under \$75.000	-	+	+-	+	+	+			
\$75,000 under \$100,000	+	+	+			,	+	+	+-
\$100,000 under \$200,000	9.29.	*103,776	*38,941	151	*24.894	*13,311			
\$200,000 or more	33,066	26,066,225	8,923,893	•61	*47,876	*25,552	.3	*754	*1,033

Estimate should be used with caution due to the small number of sample returns on which it is based
— Data comment to avoid disciplance of information for specific taxpayers
 To has deleted to avoid disciplance of information for specific taxpayers
 Deleted data are included in appropriate totals not on the propriet taxpayers
 NOTE. Detail may not add to totals because of rounding

Table 3.3.—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income (All returns are estimates based on samples-money amounts are influenced of deliars)

		lotal tax liability	Hability					I d X C	lax cledits				
Size of adjusted gross income	All retums	Number of	Amount	To	Total	Child	Child care credit	Credit for a	Credit for the elderly or disabled	Earned income credit used to offset income tax before credit	Earned income credit used to offset income tax before credit	Minimum tax credit	tax credit
		returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total	115,943,131	89,816,586	561,042,116	15,042,052	8,927,088	6.011,648	2,525,652	222,358	46,601	7,756,112	2,785,594	77,133	376,558
No adjusted gross income	953,210	129,332	299,828	142	47				٠	*54	80	•46	*25
\$1 under \$5,000	14,632,059	4,571,567	632,720	82 159	4,551		٠	•5,908	*815	*1 273	•1,729	7.997	*956
\$5,000 under \$10,000	14,235,099	7,246,587	2,906,051	1 410,143	109.913	909'.	*2,557	73,963	11,681	1 294 132	92 101		. ;
\$10.000 under \$15,000	13,464,909	8,609,506	12,250,139	2,045,826	1,697,791	303,775 527,736	93,804	50,032	11,675	1 685 391 2 614 675	1,441,643	1,280	-330
\$20,000 under \$25,000	9,663,350	9,190.668	17,468,652	2 429,377	1,066,455	578,354	276 550	*12,351	.2,260	2,117,673	759,315	•128	*257
\$25,000 under \$30,000.	8,121,017	8,032,820	20,830,262	660,287	272,584	558,459	226,690			42,914	1,397	*958	*685
\$30,000 under \$40,000.	12,013,761	11,956,749	44,592 705	1.032,394	406,344	880,643	343 464	*				356	727
\$50 000 under \$75 000	9,024,089	13.110.010	46,012 102 101.621 738	932,512	920.020	1.460.834	311.268					1,142	1,565
675 000 under \$100 000	A 782 015	A 775 B 26	EA 244 B27	702 824	468 158	CB4 BAO	250 277					6 707	10 582
\$100,000 under \$200,000	3 404 731	3 403 059	86 946 685	612.763	680,227	269.317	121.387			,		21.501	37.163
\$200,000 under \$500,000	890,280	889,675	67,779,182	259,038	734,750	49.219	25.926					19,554	83,516
\$500,000 under \$1,000,000	149,283	149,162	30,865 010	59,748	466,194	4,592	2 658					5,652	68 574
\$1,000,000 or more	68.832	69,889	57,026,055	34,509	1.078,246	1,314	96/				,	3,279	153,354
axable returns, total	87,619,446	87,619.446	559,132,548	9,947,398	6,695,934	5,087,715	2,125,509	121,848	25,971	3,265,320	1,118,460	74,573	365,256
No adjusted gross income	9,270	9,270	113,824	•10	•33	٠	•		•			ů	•23
\$1 under \$5,000	3,824,158	3,824,158	376,660	76,251	3,736	٠	٠			*1 273	•1 729	799,7*	•926
\$5,000 under \$10,000.	6,713,097	6,713,097	2,537,892	915,654	63,052			*15,994	*1,815	863,944	58 047	1	
\$10,000 under \$15,000	8,320,686	8,320,686	7 201 517	110,626	20,998	*6,724	*4 135	54 838	14.269	*1 274	*748	••1.600	*35
\$15,000 under \$20,000	8,378,236	8,378,236	11,827,964	706,565	472 417	81,948	27 324	38 671	7 631	573 411	426 144	:	
\$20,000 under \$25,000	9.064,402	9,064,402	17,269,629	2 026,544	825,086	430,648	175,763	*12,344	*2,257	1 782,505	630,396	•	
\$25,000 under \$30 000	8,000,219	8,000,219	20,749 181	632,045	247.436	540,125	216,513			42.914	1 397	*763	*559
\$30,000 under \$40,000	931,474	11,931,4/4	44,517,394	1,021,660	389,438	875,678	340,276			'	•	190	95°
\$50.000 under \$75.000	13,103,677	13,103,677	101,592,811	1,782,970	914 362	1,460,834	641,334					8,454	18 861
\$75.000 under \$100.000	4.774.526	4.774.526	64 336 582	792.032	455,466	581.849	259.377					4 768	8,009
\$100,000 under \$200,000	3,399,725	3,399,725	86,944 128	612,304	669,424	268,993	121,090		٠			21 438	36,491
\$200 000 under \$500,000	889,390	889,390	67 777,567	258,863	728,088	49.215	25,924	٠		٠	٠	19,487	80,654
\$500,000 under \$1,000,000	149,112	149,112	30.864 702	59 720	463,178	4,592	2,658					5,633	66,821
\$1,000,000 or more	69,860	69,860	57,025,477	34,500	1,072.998	1,314	196	,				3,274	151,525
Nontaxable returns, total	28.323.684	2.197.139	1.909.568	5 094 654	2 231 154	923 933	400 143	100 511	20.629	4.490.792	1 667 134	2.560	11.302

Table 3.3-All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

				Tax credits	Tax creditscontinued				Income tax after credits	after credits	Total inc	Total income tax
Size of adjusted	Foreign	Foreign tax credit	General bus	General business credit	Nonconventional	Nonconventional source fuel credit	Other ta	Other tax credits	Number		Number	
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Jo	Amount	jo	Amount
	returns		returns		returns		returns		returns		returns	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	1,545,691	2,308,948	301,244	860,069	20,411	34,964	43,088	77,753	87,601,531	532,644,247	87,619,446	534,856,339
No adjusted gross income	.3	(Z)	38	14					6,108	1,603	9.270	101,853
\$1 under \$5,000	66,981	1,052				,			3,823,680	354,857	3,824,158	364,637
\$5,000 under \$10,000	33,238	1,344	*2,362	•429	,		*1115	-202	6,711,737	2,230,413	6,713,097	2,237,608
\$10,000 under \$15,000	48.173	2,111	11,568	4,799			*1 273	116	8,320,628	6,551,239	8 320,686	6,553,256
\$15,000 under \$20,000	66,339	9,346	15,618	13,048			*1.098	-331	8,377,466	10,985,503	8,378,236	10,989,733
\$20,000 under \$25,000	63,250	17,662	10,068	9,535	*2,231	•176	*2.213	۲۱۰	9,064,293	16,081,812	9,064 402	16,089,561
\$25,000 under \$30,000.	44,408	3,678	13,654	16,490		٠	*2,209	*1,663	7.998,868	19,388,246	8,000,219	19,391,351
\$30,000 under \$40,000	121,046	19,727	22 139	26.519	*1,098	*4,113	*1 287	*3 564	11,931,085	41,842,752	11 931,474	41,860,006
\$40,000 under \$50,000.	111 460	52,014	15.872	25.994	.5,725	.4.199	*193	.607	8 991 064	43 596,299	8,991.615	43,614,441
\$50,000 under \$75,000	266.016	127,081	57,462	101 081	1,604	1,886	13 942	2,996	13,099 232	96,804 654	13 103 677	96 849,251
\$75,000 under \$100,000	177,052	110,226	56 754	82,887	1,140	933	-3,131	*2 017	4,772,165	61,414,895	4 774,526	61 544,453
\$100,000 under \$200,000	293,564	391,432	48 622	116,709	4 088	4,413	7,571	8 146	3 398,385	82 283,154	3,399,725	82 664,506
\$200,000 under \$500,000	180.709	514,102	31,252	95,217	2,477	4 681	4 993	11 220	888.245	64,856,404	889 390	65 582,405
\$500,000 under \$1,000,000	45,678	317,736	9,476	59,249	1 182	3,750	2 442	13 901	148,842	30,062,346	149,112	30,375 816
\$1,000,000 or more	277 72	741,437	6,361	138,067	865	10.812	1 622	32,974	69,733	56,190,071	69.860	56 637,463
Taxable returns, total	1,518,685	2,242,663	260,220	638,058	20,394	34,786	40,561	71,940	87,601,531	532,644,247	87,619,446	534,856,339
No adjusted gross income	ů.	(Z)	£.	•10					6,108	1,603	9.270	101,853
\$1 under \$5,000	66,981	1,052					,		3,823,680	354,857	3,824,158	364.637
\$5,000 under \$10,000	32,233	1,339	**1,274	**51			1,115	*202	6,711,737	2,230 413	6,713,097	2,237,608
\$10,000 under \$15,000	45.244	1,726	:	:			*1.273	•116	8 320,628	6.551,239	8,320,686	6,553,256
\$15,000 under \$20,000	58,393	4,936	*6,152	*4 442		,	*1,098	*331	8,377,466	10,985,503	8,378,236	10,989,733
\$20,000 under \$25,000	58,241	11,111	*4,753	*4 682	*2,231	•176	*2,213	417	9,064,293	16.081,812	9,064,402	16,089,561
\$25,000 under \$30,000.	43,927	2,930	8,676	8,371		٠	1.121	6.	7,998,868	19,388,246	8.000,219	19,391,351
\$30,000 under \$40,000	119,470	16,574	19,258	19,706	1,098	*4,113	6.	(Z)	11 931,085	41,842.752	11,931,474	41,860,006
\$40,000 under \$50,000	104 923	27.902	11,755	14,022	•5,725	•4.199	•45	*111	8 991,064	43,596,299	8,991,615	43,614,441
\$50,000 under \$75,000	265,975	126,907	56,034	96,078	1,601	*1,878	13,941	2,995	13,099,232	96,804.654	13,103,677	96,849,251
\$75,000 under \$100,000	175,987	100,144	56,740	82,853	*1,135	1910	*3 131	*2.017	4 772,165	61,414,895	4,774,526	61,544,453
\$100,000 under \$200,000	293,223	382,793	48,554	115,603	4,085	4 413	7,566	8,058	3,398,385	82,283,154	3,399,725	82,664,506
\$200,000 under \$500,000	180,652	510,717	31,191	94,961	2,473	4,533	4.988	11,215	888.245	64,856,404	889,390	65,582 405
\$500,000 under \$1,000,000	45.664	316,516	9.470	59,211	1,182	3,750	2 441	13,897	148,842	30,062,346	149,112	30,375,816
\$1,000,000 or more	27,769	738.018	6,361	138,067	864	10.812	1 621	32,973	69.733	56,190,071	69,860	56,637,463
Nontaxable returns, total	27,006	66,285	41,025	51,980	16	178	2,527	5,812		,	•	
Footnotes at end of table												

Table 3.3.-All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-moners amonths are in thousands of dollars)

An returns are estimates based on samples-money amounts are in mousands of dollars,	pies-money amo	ints are in mousan	ds Ul dUllate)									
	Alternative r	Alternative minimum tax					All other taxes	r taxes				
Size of adjusted gross income	Number	Amount	Ē.	Total	Tax from recomputing prior-year investment credit	scomputing strnent credit	Penalty tax retreme	Penalty tax on qualified retirement plans	Self-emp	Self-employment tax	Social security ta on tip income	Social security taxes on tip income
	of returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(58)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns, total.	368,964	2,212,094	15,701,763	27,843,504	7,280	34,596	2,832,705	1,501,808	12,748,808	26,227,746	347,712	33,599
No adjusted gross income	3,166	100,250	158,470	226,783	26	187	18,888	19,723	143,202	206,232	114	•180
\$1 under \$5,000	16.868	9,780	1,015,836	401,497			41 054	9,997	910,622	390,176	67,890	1,308
\$5,000 under \$10,000	3,906	7 196	1,546,841	1,214,353	1		131,792	35.679	1,363,843	1,173 450	54 335	5,150
\$10,000 under \$15,000.	2,522	4 230	1,509,416	1,529,556	-41		155,192	42,255	1,286,424	1,480,710	58.840	6,389
\$20,000 under \$25,000	2,210	7.749	1,117,249	1,419,045	2 227	621	233,303	66.358	873.207	1.347.144	29 554	5 251
\$25,000 under \$30 000	3,140	3,105	1,057,102	1,438,911	:	:	224,511	64,204	827.714	1.372.235	26 304	2.352
\$30,000 under \$40,000	8,248	17,254	1,825,385	2,732,699			440,935	163,577	1 397,953	2,562.317	•10,170	*812
\$40,000 under \$50,000	4,591	18 142	1 453,889	2,397,661	:	:	414,206	173 872	1 065,435	2.220,462	*15,802	*624
\$50,000 under \$75,000	39,513	44 597	2,312.052	4,772,487			618,310	398.043	1 744 163	4 370 294	*18.353	*912
\$75,000 under \$100,000	50,159	129,557	977,145	2,800,375	*1,252	*2,259	199 982	172 761	802.812	2,616,799	.2 920	*125
\$100,000 under \$200,000	116,434	381,353	1 018,180	4 282.179	•1 708	*1,538	147,813	238 332	882,423	4,040,313	*4 243	*1,478
\$200,000 under \$500,000	91,724	726,002	353,029	2 196,777	1,230	2,128	21,184	39 929	337,463	2 153,454	,	,
\$300,000 under \$1,000,000	7 908	3134/0	61,613	489,194	397	1,391	2.195	11.955	59,622	472,238		,
	000	760.744	oer or	266,395	0.000	20.030	nce.	n - n	024.82	334,181		
Taxable returns, total	368,963	2,212,093	11,963,078	24,276,209	6,088	33,924	2,526,954	1,397,892	9,397,406	22,779,588	225,394	20,148
No adjusted gross income	3,166	100,250	1,299	11,970	8.	£	64	2 402	1,246	9 2 6 6		,
\$1 under \$5,000	16,868	9.780	62,185	12,023			,		45,741	11,722	*16,444	*301
\$5,000 under \$10,000	3,906	7,196	433,011	300,285			43,227	13.030	355,545	284,812	*32.469	*2,399
\$10,000 under \$15,000	123	2.017	715,343	648.261			83.788	22,139	575,626	623,593	39 376	2,391
		200		0.000			101 071	000	14,000	670.08	34.248	3,200
\$20,000 under \$25,000	2,210	7.749	971,817	1,180,068	1.099	**178	214.856	60 109	743,944	1,116,146	26,191	3,519
\$30,000 mider \$30,000	3,140	3,103	1 800 110	7,657,997			222,909	63.213	4 276 220	1,292,1	25,176	2,328
\$40,000 under \$50 000	4,591	18.142	1.450.093	2 382 779	٠.	:	433,313	171 260	1 062 773	2 208 192	15 802	719.
\$50,000 under \$75,000	39,513	44 597	2,305,719	4,743,560			618,116	397,639	1,737,831	4.341,773	*18 353	-912
\$75,000 under \$100,000	50.159	129.557	975 846	2 792 129	*1 252	-2 259	199 864	172 329	801.622	2 608 986	02820	*125
\$100,000 under \$200,000	116,434	381,353	1,014,846	4,279,622	*1 708	•1,538	147,800	238,315	879,101	4.037,773	*4.243	-1.478
\$200,000 under \$500,000	91,724	726,002	352,744	2,195,162	1,227	2,037	21,166	39,860	337,192	2,152,066	٠	
\$500,000 under \$1,000,000	18,451	313,470	61,563	488,886	396	1,317	2,190	11,926	59.575	472.037		
\$1,000,000 or more	7.908	447,392	30,369	388,015	398	26,596	950	9,119	29,392	333,906	٠	
Nontaxable returns, total	٠	1	3,738,685	3,567,295	1,192	671	305,751	103,916	3,351,402	3,448,157	122,318	13,451
Footnotes at end of table												

Table 3.3.-All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

	Earned Inco	Earned income credit used	Number			lax payments	ments		
Size of adjusted	to offset	to offset other taxes	of returns	To	Total	Income tax withheld	withheld	Estimated to	Estimated tax payments
gross income	Number of	Amount	without tax	Number of	Amount	Number of	Amount	Number of	Amount
	sumai		liability	siiin)ai		Icianis		retains	
	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	2,790,584	1,721,964	26,126,545	106,540,364	597,577,222	100,436,904	460,687,479	12,083,839	115,983,568
No adjusted gross income	68,346	28 809	823,879	356,469	1,138,326	232 475	530,008	108.312	464,977
\$1 under \$5,000	535,677	136.140	10,060 492	10,891,424	2.207,426	10,557,122	1 895,750	349,203	254.977
\$5,000 under \$10,000	901,859	561,176	6,988,512	11,759,109	6,670,851	11,042,809	5 852 113	803,708	760,775
\$10,000 under \$15,000	690,454	651,619	4,855,403	12,176 847	12,439,751	11,156,771	10,899,227	1,242,066	1 475 729
\$15,000 under \$20,000	471,477	304,219	2,724,562	10,838,760	17,710,430	10,066,508	15 756 927	1,147,345	1,853,374
\$20,000 under \$25,000	122,770	40 001	472,683	9,442,386	22,019,507	8,877,221	19,687,052	1,016,659	2 147 121
\$25,000 under \$30,000	ů	(Z)	88 197	7,992 181	24,858.197	7.619,402	22 656,931	770 498	2 044 750
\$30,000 under \$40.000			57.012	11,865,032	50,818,848	11 313 931	46,093,559	1,287,218	4 456,616
\$40,000 under \$50,000			28 678	8,937,942	51 427 227	8,552,562	46,806 763	1,031 791	4 307,487
\$50,000 under \$75,000			16.592	13,036,800	109 461 366	12.512.001	98 300,377	1,741 467	10.396.232
\$75,000 under \$100,000			8,090	4,763,334	65,604 566	4,506,838	55 830.095	924,866	8 958,294
\$100,000 under \$200,000			1 672	3,376,602	85,163,514	3,064 134	63,084 784	1,069,218	19,528,156
\$200,000 under \$500,000			909	885,031	65,158,480	752,713	39 722,682	446,854	22 033,960
\$500,000 under \$1,000,000			121	148,733	29,254,487	123,236	15 538,393	92,685	11 319,855
\$1,000,000 or more			46	69 714	53,644,247	59,180	18,032,818	51 949	25,981,265
Taxable returns, total	ů	F	٠	84,304,523	583,854,860	79,308,241	449,457,048	10,889,056	113,742,430
No adjusted gross income	•			8,337	145,517	7,428	32,636	1,441	45,624
\$1 under \$5,000				2,635,102	615,397	2,515,027	530,240	123,322	65,701
\$5,000 under \$10,000	ů	£		6,050,115	4,035,218	5,677,403	3,645,081	433,878	355,867
\$10,000 under \$15,000			•	7,791,387	9,121,744	6,978,248	7,934,248	1.012 292	1,148,678
\$15,000 under \$20,000				8,045,144	14,299,782	7,410,020	12,750,216	991,771	1 492,566
\$20 000 under \$25 000				8,911 034	21,292,264	8,384 335	19,099,586	967,014	2 023,182
\$25,000 under \$30,000				7,897,167	24,573,496	7,539,265	22,479,150	748 848	1,955,024
\$30,000 under \$40 000	•	•		11,797,841	50,575,901	11,260,618	45,922,735	1,271,225	4,387,394
\$40 000 under \$50 000			,	8.917.254	51,301,032	8,535,837	46,738,614	1,025,604	4 253,093
\$50,000 under \$75 000				13,019,997	109.298,656	12,503,588	98,227.675	1,732,050	10,306.899
\$75,000 under \$100,000.				4,756,445	65,518,643	4,501,843	55 780,554	922.725	8,923,010
\$100,000 under \$200,000				3,372,129	85.093,193	3.060,095	63,039,631	1,067,918	19,503,877
\$200,000 under \$500,000				884 317	65,127,552	752.244	39 712,489	446,453	22 014,410
\$500,000 under \$1 000,000				148,601	29,237,170	123,143	15,533,379	92,611	11 308 308
\$1,000,000 or more			,	69,653	53,619,294	59 147	18,030,813	51,903	25,958,799
Nontaxable returns, total	2,790,581	1,721,963	26,126,545	22,235,841	13,722,362	21,128,663	11,230,432	1,194,783	2,241,138

Table 3.3.-All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

	Payments with request	of the request	Excess so	Excess social security	Credit for Federal tax on	deral tax on	Credit from	Credit from regulated	refundak	refundable portion	To	Total
Size of adjusted gross income	for extension of filing time	of filing time	taxes	taxes withheld	gasoline and	gasoline and special fuels	investment	investment companies	Number			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of	Amount	Number of returns	Amount
	(47)	(48)	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	1,249,234	19,752,634	930,953	935,083	575,317	157,098	30,165	44,384	14,653,664	16,597,600	85,089,436	112,924,413
No adjusted gross income	22 22	125,507	2,167	3 736	40,544	13,913	72	186	71,006	47,719	355,202	1.013,529
\$1 under \$5,000	54,431	49,997	*36	*58	28,662	6,640	*1,115	ů,	3,410,053	1 711,512	11,095,214	3,645,927
\$5,000 under \$10,000	50 222	47,609	*921	*988	45,038	9,335	•1,089	*32	4,447,252	6 120,858	11,462,618	10,631,997
\$10,000 under \$15,000	46,029	48,962	*327	98.	71 788	15,132	*1 236	*615	3,854 922	6 489,764	10,861,304	12.662,213
S,000 under \$20,000	64,369	820,58	7.291	-2.Ubb	990,990	14.240	1,126	167	2,462,007	Z 000.ZZ1	9.040.903	9.102.034
\$20,000 under \$25,000	64 729	174,047	*455	*82	46,444	11,140	*1.428	-65	407.151	147,521	7,490 566	6.402,359
\$25,000 under \$30,000	53 680	141.041	.652	-640	42.217	11.889	•2 024	-2.945	1,273	5.	6 057.212	5,918.847
\$30,000 under \$40,000	90,461	248,710	-2.087	.739	65,751	17,733	-1.143	1.490			8,500,324	10,032,017
\$40,000 under \$50,000 \$50,000 under \$75,000	90,845	292,764	10,328	2,267	65.841	17,682	5,420	975			6,332,229	9,085,791
\$75 000 myder \$100 000	124 927	616 265	274 661	188 761	29.812	11 034	*332	711.			2 809 142	7 183 396
\$100 000 under \$200 000	201 545	2.131.434	325 660	406 989	12.848	8.301	7.956	3 851			1.857.202	8 168.718
\$200.000 under \$500.000	120 900	3,205,001	90,207	180 901	4 520	3.044	2.734	11.886			456,720	5,472,867
\$500,000 under \$1,000 000	31 782	2,344,284	17 840	46 732	1.041	1,132	648	2 160			73,534	2 284 199
\$1,000,000 or more	21 821	9,561,324	9 645	33,712	846	1,584	704	19,503			36.729	4 964,880
Taxable returns, total	1,145,215	19,558,111	925,624	928,507	398,435	108,099	28,849	43,690			61,333,918	83,511,270
No adjusted gross income	693	66,833	**124	**260	45	45	9.	•120			7.624	57,944
\$1 under \$5,000	39,766	19.438	:	:	*42	*15	*1,115	ů.			2,204,723	428,395
\$5,000 under \$10,000	32,917	33,265	,		*11.817	•1,005	٠		٠		5,093,564	2,024,186
\$10,000 under \$15,000	30 224	32,514		,	29,633	6,270	•1,089	*34			6,181,130	2.984 467
\$15,000 under \$20,000	43,407	49,180	•1,230	*559	37,979	696'9	*1,128	*291			6,277,734	3,902.772
\$20,000 under \$25,000	57,695	160,577	*455	*82	38.409	8.773	*1,428	*65			6,979,134	5,620 238
\$25,000 under \$30,000	48,767	124,966	*324	*504	39,297	10,908	*2,020	*2,944		,	5,972,682	5.688,053
\$30,000 under \$40,000	89 439	246,204	*2,086	*739	65,017	17,340	*1,143	•1.490			8,444 158	9,831,050
\$40,000 under \$50,000	90,452	289,343	*10,327	*2.262	65,305	17,457	*2 419	*264		,	6,312,110	8,971,430
\$50,000 under \$75,000	211.227	681,625	193,247	67.219	61,848	14,264	*6,137	946.			8,639,275	16.147,962
\$75,000 under \$100,000	124 713	615,235	274 549	188,693	29.812	11,034	*332	*117			2,802,933	7,103,082
\$100,000 under \$200,000	201 506	2 130,579	325,643	406,971	12 838	8,287	7,953	3,848			1,852,739	8.100.818
\$200,000 under \$500,000	120,830	3,203,931	90,163	180.798	4 515	3,040	2,731	11,878			456.043	5 443,216
\$500,000 under \$1,000 000	31,769	2,343,560	17,834	46.723	1 036	1,110	645	2,160			73 402	2,267 153
\$1,000,000 or more	21,811	9,560,861	9,640	33,696	843	1,582	703	19,503			36,668	4,940,503
Nontaxable returns, total.	104.019	194,523	5.329	6.57E	176 882	48 999	1 347	693	14 653 664	16 597 600	72 755 517	29 412 143

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

Sign of any outdate proposed sign of any outdated proposed sign of any outdated proposed sign of any outdated proposed sign of any outgated proposed sign outga				Overpaymen	Overpayment-continued			Tax d	Tax due at	Predetermin	Predetermined estimated
Number of Numb	Size of adjusted	Refu	inded	Applied to 1993	deferral payment	Credited to 199	5 estimated tax	trme d	of filing	tax p	tax penalty
Colored Colo	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
11,022,19 12,020,20 11,020,24 12,0		(65)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)
11007947 35596044	All returns, total.	82,136,645	98,539,553	71,170	463,491	4,347,767	14,384,861	27,639.693	60,507,961	4.707,696	705,246
11007947 13559 604	No adjusted gross income	310,958	802,031	611	5,499	58.237	211,497	77 694	129.409	18.649	2,093
1131219 11481989 11481989 1158440 1158408 1289581 12402846 1158440 116840 11	\$1 under \$5,000	11,007,947	3,559,604			167.263	86,323	2 175 440	362,480	199,68	2.770
1,055,011 12,40,246	\$5,000 under \$10,000	11,312,219	10,483,959			304,161	148,038	1 963,942	755,440	214 698	9 081
1,100 1,10	\$10,000 under \$15,000	10,535,011	12,402,646	**1.278	**3 226	457.841	259,567	2,326 098	1,216,642	310 891	16,045
7,250,200 6,112,624 ***115 ***168 390,060 7,283,323 3,144,566 1744,270 6,198,886 9,540,022 6,516,856 ***158 ***158 ***158 ***158 ***178	\$15,000 under \$20,000	8,757,378	8,387,303	:	:	407 916	275,551	2.266 601	1.650,096	382 806	23,985
5.866.72 5.616.866 ****158 ***337 283.323 30.1991 2.044.47 19.1139 6.067.934 8.617.242 ****158 ****158 ****158 ****158 ****158 ****168 ****17.00 ****17.00 ****17.00 ****17.00 ****17.00 ****17.00 *****17.00 *****17.00 *****17.00 *****17.00 ******17.00 ******17.00 *******17.00 *******17.00 *******17.00 *******17.00 ***********17.00 *************17.00 ************************************	\$20,000 under \$25,000	7,250,290	6,112,624	*1,115	•1,699	360,060	289,735	2,146,586	1,734,270	328 855	26,847
6195 888 9,445 912	\$25,000 under \$30,000	5,868,702	5,616,858	**158	**3,337	283,323	301,991	2,034 427	1.921,139	362 734	28,238
0.0673 0.0672 0.0673 0	\$30,000 under \$40,000.	8,199,888	9,543 912	:	:	434,905	488 105	3,493,561	3,855,833	624,957	49 959
1,535,955 1,541,264 1,142,79 1,535 1,541,408 1,143,255 1,541,408	\$40,000 under \$50,000	6,067,934	8,617,242	eo (*63	368.822	468,549	2,666,351	3 716.253	441,773	45,567
1550 965 1550 965	\$50,000 under \$75,000	8,316,446	15 141,264	•710	*1 536	524 504	1 153,555	4 447 252	8 547,399	845 764	92 185
1,500,655 6,002,105 1,114 279 20,927 403,523 2,116,693 1,514,406 10,004,404 1,5163 1,144 279 4,850 114,796 46,003 1,950,739 1,950,739 1,950,939 1,5163 1,144 279 4,850 1,44,969 1,950,739 1,950,939 1,950,	\$75,000 under \$100,000	2,593,183	6,404 581	776	2 767	297,329	778 815	1,964,538	5 995,323	442 890	71,667
00 33 1602 28 79 666 38 167 175 543 206 241 293 271 428 769 8 201 144 000 15183 144 279 145 633 14633 1362 729 74 186 924 489 15183 15183 144 279 144 279 144 279 144 279 394 489 15183 15206 144 279 144 279 144 279 25170 076 25441118 4 15213 15206 144 279 144 279 1462 789 144 279 25441118 4 16214 15206 144 279 1462 789 1462 789 144 279 25441118 4 16214 15207 1462 789 <	\$100,000 under \$200,000	1,550,965	6,052,126	14,115	20.927	403,523	2 116.593	1,541,408	10,094,404	443 136	142,515
15183 1914 10 10 10 10 10 10 10	\$200,000 under \$500,000	310,692	2.879,656	38,187	125,543	206 241	2 593 211	428,769	8.201,164	159 155	107 595
15133 1,144.279 4,380 184.086 27,610 38,0061 32,839 8,303.208 15,133 1,144.279 4,380 186.086 27,610 38,0061 32,839 8,303.208 15,134 2,174.22 2,17	\$500,000 under \$1,000,000	39,842	891.470	9,858	114,796	46,033	1 392 729	74 188	3,934,899	28 929	40 177
86 62 27 764 68 52 8.17 45,043 3,863 005 13,683 087 26,170,026 59,481,119 4,1,100 1,210 32 206 •• •• •• 781 25,738 1,642 26,529 26,529 2,137,406 1,960,087 •• •• 781 25,738 1,642 26,529 26,529 26,529 1,600,182 26,529 26,529 1,600,182 26,529 26,529 1,600,182 26,529 1,600,182 26,529 1,600,182 26,529 1,600,182 1,600,18	\$1,000,000 or more	15,193	1,144 279	4.360	184 098	27,610	3 820,601	32,839	8,393,209	12 790	46 521
1,210 32.206	faxable returns, total	58,629,764	69,828,173	68,524	452,043	3,863,005	13,683,097	26,170,026	59,481,119	4,381,473	684,530
2.157.432	No adjusted gross income	7,210	32,206	:	:	781	25,738	1.642	26,529	702	279
5 077 406 1,990,097 1,55 089 6,009 1,67132 52,2519 6 0747,375 2,803,266 1,85,086 1,81,202 2,129,785 1,077,086 6 0747,575 5,526,221 1,127,33 1,593,88 38,890 2,84,017 2,025,586 1,077,086 6 0747,575 5,536,221 1,127,33 1,593,88 38,830 2,84,017 2,020,077 1,427,715 8 1446,337 6,544,386 1,644,396 1,789 1,104,106 4,444,431 8,53,886 9 2,581,74 1,544,386 1,789 1,22,396 1,544,332 1,044,4431 8,53,886 0 1,546,816 1,789 1,22,499 1,544,332 1,044,4431 8,53,886 0 1,546,816 1,799 2,06,979 2,286,566 4,244,431 8,53,886 0 3,11,819 1,125,419 2,06,979 2,586,566 4,28,719 1,541,332 1,064,265 0 3,11,819 1,148 4,57,778 3,141,79 3,24,801 1,444,431 8,53,524	\$1 under \$5,000	2,157,432	407,079	٠		84 824	21,317	1,596,267	190,818	42 061	1,159
6.013.72 3.77.347 17.347 18.00.00 161.00.0 2.172.765 1.077.066 1.077.067 1.077.07 1.077.	\$5,000 under \$10,000	5,017,406	1,960,097			155,099	64.089	1,617 132	532,519	136 364	5,639
6 (13.737 3.77.7387 12.73 1.90 3.84819 185.385 2.093.561 14.52.715 3.77.787 1.625.68	\$10,000 under \$15,000	5.892,818	2,803,265	-		373.820	181.202	2,129,785	1,077,086	259 194	12,845
6.747.575 5.358.221 ****1273 ****5038 338.380 284.017 2.082.538 1.625.565 3.383.80	\$15,000 under \$20,000	6,013,737	3,717,387			348,919	185,385	2,093,561	1,452,715	304,370	18,926
6,146,337 9,356,798 ••• 27/1417 262,256 2,020,077 1682,203 6,050,337 9,356,759 •• 430,860 474,890 3,478,028 3,821,048 6,050,327 15,043,658 •• • • 430,860 474,890 3,478,028 3,821,048 0 15,268,174 6,341,683 • • 12,230 255,581 1714,139 1,444,321 8,533,856 0 15,468,174 6,341,683 • • 12,230 255,581 1,444,31 8,533,854 0 15,468,174 6,341,683 • 14,109 20,597 1,541,829 1,641,431 8,533,854 0 39,741 8,871,683 14,109 20,697 2,565,566 426,710 8,200,815 0 39,741 18,075 8,851 114,705 2,565,566 426,710 8,200,815 10,042,265 15,10 1,129,720 4,869 1,0784 14,149 3,843,861 1,489,867 10,049,784 <td< td=""><td>\$20,000 under \$25,000</td><td>6,747,575</td><td>5,358,221</td><td>**1273</td><td>**5038</td><td>338,380</td><td>264 017</td><td>2.082,538</td><td>1,625,565</td><td>301 285</td><td>24,524</td></td<>	\$20,000 under \$25,000	6,747,575	5,358,221	**1273	**5038	338,380	264 017	2.082,538	1,625,565	301 285	24,524
6146.537 9.36.759 •• 430.660 474.290 3.478.028 38.27.048 6.059.321 8.544.438 •• 430.660 457.292 2.666.603 3.773.083 4.056.601 4.044.431 8.533.859 4.044.431 8.533.859 4.044.431 8.533.859 4.044.431 8.533.859 4.044.431 8.533.859 4.044.431 8.533.859 4.044.431 8.533.859 4.044.431 8.533.859 4.044.431 8.533.859 4.044.66.51 6.002.229 4.4109 2.055.99 2.055.99 1.541.382 4.059.547 4.059.851 4.049.859 4.044.431 4.059.247 4.049.859 4.044.431 4.059.247 4.049.859 4.044.431	\$25,000 under \$30,000	5,791,472	5,425,798	:	:	271,417	262 256	2,020,077	1,892,203	351 571	27,170
6,050,021 8,514,138 **3 **5 365,800 457,792 2,665,603 3,17,083 4,57,792 2,665,603 3,17,083 4,57,792 2,665,603 3,17,083 4,57,792 2,665,603 3,17,083 4,44,431 8,53,859 6,53	\$30,000 under \$40,000	8,146,337	9,356,759	:	:	430,860	474 290	3,478,028	3,821,048	613 987	48,506
8 805578 15043888 517,899 1104 106 4444431 8 833889 8 8 833889 8 1 104 105 2588.74 4 28.71 104 105 205889 1 104 105 205891 2 1088,890 1 104 105 205891 2 1088,890 1 104 105 205891 2 1088,890 1 104 105 205891 2 1088,890 1 104 105 2058 1 104 105 2058 1 104 105 2058 1 104 105 2 105 105 105 105 105 105 105 105 105 105	\$40,000 under \$50,000	6,050,321	8,514,138	ů.	.63	365,800	457 292	2 665,603	3,713,083	441,398	45,445
2.588.174 6.341.683 7759 2.230 295.581 761.399 1,963.854 5.992.547 4.41.882 1,0034.255 4.41.882 10.094.255 4.41.182 10.094.255 4.28.710 8.200.815 4.094.1382 10.094.255 4.28.710 8.200.815 4.094.1382 10.094.255 4.28.710 8.200.815 4.28.710<	\$50,000 under \$75,000.	8.305,578	15,043,858			517,999	1 104 106	4 444 431	8.533.858	844 444	91.719
0 1546631 6002229 14109 20650 389881 2088890 1,541382 10,094.265 4 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	\$75,000 under \$100,000	2,588,174	6,341,683	•759	*2,230	295,591	761,399	1,963,854	5,992,547	442 175	71,526
0 310,183 2,857,860 38,171 1,754,19 205,879 2,585,56 428,170 8,200,815 11 000 39,741 880,075 9,851 114,705 4,5879 1,387,708 74,179 3,934,861 114,705 15,7578 3,810,784 3,810,784 3,810,784 3,836,839,207 3,836,810,784 3,810,784 4,489,867 10,058,842 3	\$100,000 under \$200,000	1,546,631	6,002,229	14,109	20,650	399,981	2,098,590	1,541,382	10,094,265	443 103	142,511
000 39,44 860075 9.851 114,705 4.5979 1.337,078 74,179 3.338,861 9.337,078 1.29,720 1.326,081 28,711,779 2.646 1.148,884,844,462 701,764 1.469,667 1.026,842 3.381,042,042 3.381,0	\$200,000 under \$500,000	310,183	2.857,660	38,171	125,419	205,979	2,585,556	428.710	8,200,815	159 105	107,583
23,506,861 28,71,379 2,646 11,448 484,762 701,754 1469,667 1,026,942 3	\$500,000 under \$1,000,000	39,741	880,075	9.851	114,705	45,979	1.387,078	74.179	3,934,861	28 923	40,176
23,506,881 28,711,379 2,646 11,448 484,762 701,764 1,469,667 1,026,842	\$1,000,000 or more	15,150	1,129,720	4.358	183,938	27,576	3.810,784	32,836	8 393,207	12,790	46,521
	Nontaxable returns, total	23,506,881	28,711,379	2,646	11,448	484,762	701,764	1,469,667	1,026,842	326,223	20,716

Estimate should be used with caution due to the small number of sample returns on which it is based.
 Date combined to avoid actionate of information for specific Laptayers
 NOTE Detail may not add to btail because of frondning

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

			Class	ified by the highest	marginal rate at	which tax was com	puted		
Tax rate classes			Modified tax	able income	Tax ge	enerated	Inc	come tax after cre	dits
	Number of	Adjusted		-				As a per	centage of
	returns	gross income less deficit	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	92,689,014	3,817,221,298	2.598.151.782	1.423.929.837	540,933,400	312,761,206	532,613,680	14.0	20.5
15 percent (Form 8814)	5 708	-147.605	3.642	3.642	546	546	423	(X)	11 6
15 percent (1 om 66 /4)	66,873,608	1,579,124,799	839,477,558	839,455,837	125,923,508	125,918,376	121,400,295	77	145
28 percent	21,709,595	1,350,488,132	1,003,808,285	308,713,464	190,704,089	86,439,770	189,726,984	140	18 9
28 percent (capital gains).	324,827	64,077,162	52,970,947	35,217,472	13,468,623	9,860,892	13,370,925	209	25 2
31 percent	2,158,066	271,168,394	217,827,369	38,904 771	53,134,075	12,060,479	52,722,356	19 4	24 2
36 percent	867,671	192,330,745	162,135,617	35,349,763	45,552,675	12,725,915	45,066,318	23 4	27 8 34 3
39 6 percent . Form 8615	500,734 248,804	358,541,387 1,638,284	320,500,344 1,428,018	165,007,607 1,277,281	111,713,814 436,070	65,343,012 412,216	109,894,380 431,999	30 7 26 4	30.3
	240,004	1,030,204	1,420,010	1,217,201	430,070	412,210	401,000	204	30.3
Joint returns and returns of surviving spouses									
All tax rates.	42,228,108	2,602,360,553	1,800,054,965	929,345,698	387,413,176	214,993,967	382.883.065	14.7	21.3
15 percent (Form 8814)	1,876	-170,116	1,086	1,086	163	163	136	(X)	125
15 percent	26 692,109	929,242,217	493,502,435	493,483,495	74,026,053	74,022,524	72,397,693	7.8	147
28 percent	12,883,030	970,980,767	709,712,462	220,134,540	135,074,356	61,637,671	134,230,802	13.8	189
28 percent (capital gains)	202,807	46,445,365	38,380,768	25,280,832	9,745,107	7,078,633	9,671,084	20 8	25 2
31 percent	1,328,542	193,812,484	153,709,260	24,860,811	37,220,662	7,706,851	36,928,159	19 1	24 0
36 percent	693,771	159,358,555	133,921,552	28,430,784	37,346,588	10,235,082	36,975,872	23 2	27 6
39 6 percent	425,973	302,711,280	270,827,402	137,154,149	94,000,247	54,313,043	92,679,318	30 6	34 2
Form 8615	-				-	-		(X)	(X)
Separate returns of married persons									
All tax rates	2,189,551	73,081,911	52,739,548	28,175,666	11,966,764	7,100,766	11,753,141	16.1	22.3
15 percent (Form 8814)	**	••	••		••		**		"
15 percent	**1,326,667	**22,464,288	**12,375,845	**12,375,845	**1,856,394	**1,856,376	**1,833,763	**8 2	**14 8
28 percent	718,751	27,180,077	20,606,235	6,949,961	3,994,414	1,945,989	3,987,368	14 7	19 4
28 percent (capital gains)	9,456	1,703,465	1,313,041	1,034,544 690,397	344,326 1,148,054	289,672 214,023	342,433 1,140,973	20 1 19 0	26 1 24 1
31 percent 36 percent	81,279 35,028	6,004,791 4,502,246	4,743,201 3,841,866	743,407	1,073,978	267,627	1,057,010	23.5	27.5
39 6 percent	18.370	11,227,044	9,859,360	6.381.512	3,549,598	2,527,079	3,391,594	30 2	34 4
Form 8615	-					-	-	(X)	(X)
Returns of heads of households									
All tax rates	9,720,613	264,562,692	142,251,576	104,134,964	24,854,084	18,169,026	22,048,575	8.3	15.5
15 percent (Form 8814)	*3,822	*27,575	*2,548	*2,548	*382	*382	*287	10	113
15 percent.	8,682,299	192,974,648	87,522,821	87,520,157	13,128,708	13,128,024	10,459,783	5.4	12 0
28 percent	955,452	54,999,965	40,712,120	11,567,726	7,610,600	3,238,963	7,564,850	13.8	18 6
28 percent (capital gains)	5,757	1,155,529	971,606	730,147	249,316	204,441	247,843	21 4	25 5
31 percent	46,905	5,944.190	4,771,542	972,000	1,179,213	301,320	1,170,004	197	245
36 percent.	18,625	3,943,980	3,291,589	769,138	936,566	276,890	901,259	22 9	27 4
39 6 percent. Form 8615	7,753	5,516,805	4,979,351	2,573,248	1,749,299	1,019,006	1,704,550	30 9 (X)	34 2 (X)
								()	
Returns of single persons	80.555.5						445 000 00		10.0
All tax rates	38,550,742	877,196,142	603,105,692	362,273,510	116,699,376	72,497,444	115,926,896	13.2	19.2
15 percent (Form 8814).	**30.170.545	*****	**046 070 400	**246.070.245	**36.040.05	**20 044 450	**26 700 050	**8.4	**149
15 percent	**30,172,545 7,152,362	**434,438,581	**246,076,466 232,777,469	**246,076,348 70,061,237	**36,912,354 44,024,719	**36,911,452 19,617,146	**36,709,056 43,943,964	14 8	18 9
28 percent (capital gains)	106,807	297,327,323 14,772,803	12,305,533	8,171,948	3,129,874	2,288,145	3,109,566	21 0	25 3
31 percent	701,340	65,406,929	54,603,366	12,381,563	13,586,146	3,838,285	13,483,220	20 6	247
36 percent	120,247	24,525,964	21,080,609	5,406,434	6,195,542	1,946,316	6,132,178	25 0	29 1
39 6 percent	48,637	39,086,258	34,834,232	18,898,698	12,414,671	7,483,884	12,118,917	31 0	34 8
Form 8615	248,804	1,638,284	1,428,018	1,277,281	436,070	412,216	431,999	26 4	303

⁽X) Percentage not computed

^{**} Data combined to prevent disclosure of information for specific taxpayers

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE Detail may not add to totals because of rounding

Table 3.5—Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

	Number of						Tax generat	ed at specific rat	e	
	returns with	Taxable	Modified	Tax	15 pe	rcent (from Forn	n 8814)		15 percent	
Size of adjusted gross income	modified taxable income	income	taxable income	generated at all rates	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	92,689,014	2,597,979,784	2,598,151,782	540,933,400	134,416	71,086	10,671	92,675,830	1,662,789,240	249,418,386
Under \$2,000	1,443,241	476,065	476,682	78,056	1,056	599	90	1,442,223	432,172	64.826
\$2,000 under \$4,000	1,340,639	709,375	710,696	118,457	*1,273	*1,273	*191	1,339,366	615,016	92,252
\$4,000 under \$6,000	1,692,238	2,149,573	2,154,139	334,445	-		-	1,692,238	2,069,376	310,406
\$6,000 under \$8,000	3,141,418	4,540,019	4,539,832	688 093	-	-		3,141,418	4 484,825	672,724
\$8,000 under \$10,000	3,411 830	9 482,945	9 483,681	1,429,563	*1,273	*636	*95	3,409,284	9,420,357	1,413,054
\$10,000 under \$12,000	3,544 161	13,840,763	13,841,866	2,085,661	*1,273	*636	*95	3,539,070	13,781,966	2,067,295
\$12,000 under \$14,000	4.435,448	21,156,772	21,157,157	3 173 674	*234	*117	*18	4,435 448	21,157,040	3,173,556
\$14,000 under \$16,000	4,570,567	27,601,726	27,602,083	4,144,034	*112	*85	*13	4,570,456	27,558,115	4,133,717
\$16,000 under \$18,000	4,214,376	31,239,881	31,240,980	4,689,799	*1,005	*1,002	* 1 51	4,214,376	31,222,936	4,683,440
\$18,000 under \$20,000	4,066,855	37,637,775	37,639,217	5,653,787	*1,273	*636	*95	4,066,855	37,592,524	5,638,879
\$20,000 under \$25,000	9,467,126	113,900,469	113,901,054	17,104,150	*1,129	*564	*85	9,467 125	113,787,008	17,068,051
\$25,000 under \$30,000	8,027,110	130,408,561	130,415,788	19,629,680	*3,463	*1,730	*259	8,027,110	129,897,469	19,484,620
\$30,000 under \$40,000	11,942,139	265,103,003	265,142,629	42,148,816	*12,051	•7,392	*1,110	11,940,782	246,883,812	37,032,572
\$40,000 under \$50,000	9,006,244	269,128,233	269,152,560	43,979,860	17,557	6,908	1,040	9,006,243	241,401,173	36,210,176
\$50,000 under \$75,000	13,104,266	555,521,635	555,589,456	97,666,010	15,977	8,506	1,275	13,103,780	445,688,030	66,853,204
\$75,000 under \$100,000	4,773,981	300,328,743	300,374,601	61,750,977	33,945	15,978	2,398	4.773,654	173,275,056	25,991,258
\$100,000 under \$200,000	3,399,369	346,313,438	346,353,708	82,913,171	23,932	13,154	1,975	3,398,716	123,599,968	18,539,995
\$200,000 under \$500,000	889,160	218,024,338	218,013,647	65,577,434	14,318	8,658	1,299	888,995	32,121,564	4,818,235
\$500,000 under \$1,000,000	149,051	88,893,179	88,875,305	30,524,036	3,275	2,322	348	148,933	5,332,310	799,846
\$1,000,000 or more	69,794	161,523,291	161,486,700	57,243,697	1,271	887	133	69,758	2,468,525	370,279

				Tax	generated at specif	ic rate			
		28 percent		28	percent (capital ga	ains)		31 percent	
Size of adjusted gross income	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	25,482,063	483,126,484	135,275,416	1,551,502	89,634,330	25,097,616	3,526,472	105,509,510	32,707,948
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$14,000 \$18,000 under \$18,000 \$18,000 under \$18,000 \$20,000 under \$20,000 \$20,000 under \$25,000	*16,346	*11,486	*3,216	-	-			-	
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	517,452 3,782,730 2,476,592	516,590 18,191,958 27,744,480	144,645 5,093,748 7,768,454						
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$10,000 under \$1,000,000	9,564,257 4,697,129 3,349,320 867,327 144,483 66,426	107,614,117 120,207,212 154,193,525 44,029,977 7,296,820 3,320,318	30,131,953 33,658,019 43,174,187 12,328,394 2,043,110 929,689	99,197 108,596 791,118 423,886 84,703 44,003	925,493 1,262,898 13,464,402 17,485,397 11,836,654 44,659,486	259,140 353,615 3,770,025 4,895,915 3,314,264 12,504,656	261,036 348,964 1,864,114 845,270 141,744 65,344	1,304,290 5,454,394 48,289,728 40,440,145 6,847,309 3,173,645	404,330 1,690,862 14,969,816 12,536,445 2,122,666 983,830

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

				Tax g	enerated at specif	c rate			
		36 percent			39 6 percent			Form 8615	
Size of adjusted gross income	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	1,368,406	90,733,102	32,663,917	500,735	165,010,749	65,344,257	248,804	1,277,281	412,216
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$8,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$18,000				- - - - - - - - -	-		119,011 63,695 23,613 *10,982 *8,295 *6,365 *3,661 *1,115 *2,546	43,910 94,407 84,764 55,007 62,688 59,264 43,882 17,042 46,056	12,863 25,846 23,945 115,271 116,291 118,171
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000		:	:	:	-		*4.742 *2.103	*101,995 - *59,467	*32 462 *21,045
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1 000,000 under \$1,000,000	15,292 352,020 798,340 138,225 64,529	132,262 6,475,566 61,876,003 15,177,004 7,072,266	47,614 2,331 204 22,275,361 5,463,721 2,546,016	7,050 298,630 132,836 62,219	221,696 21,917,323 42,222,131 100,649,599	87,792 8,679,260 16,719,964 39,857,241	*917 *327 *650 *467 *236	*49,021 *26,800 *95,669 *134,579 *160,755	*15,996 *7,226 *37,794 *42,370 *60,090 51,830

 $^{^{\}star}$ Estimate should be used with caution because of the small number of sample returns on which it is based

NOTE Detail may not add to totals because of rounding

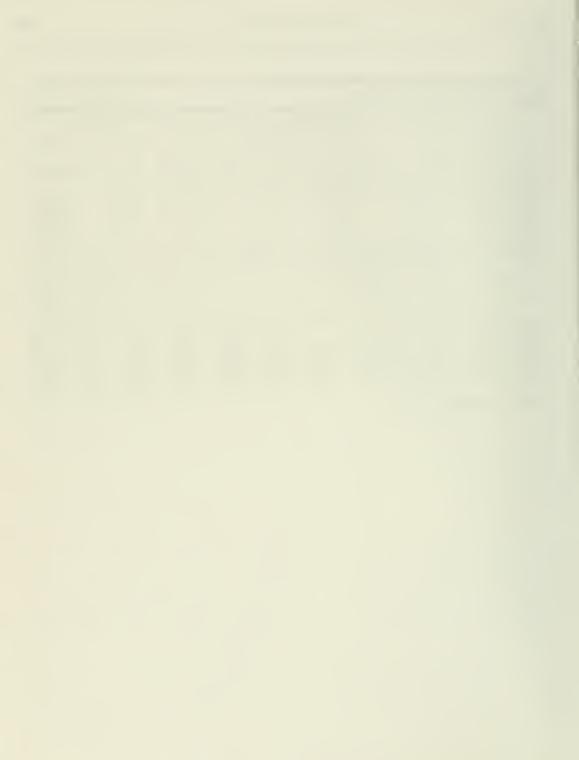
Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

			All returns				Join	t returns and surv	iving spous	es	
Tax rate classes	Number of returns		Income taxed at rate	Income to generate at rate			Number of returns	Income taxed at rate		ger	me tax erated rate
	(1)		(2)	(3)			(4)	(5)			(6)
All tax rates	92,689,014	4	2,598,151,782	540,930,4	23	4	12,228,108	1,800,054,	965	387,4	112,120
15 percent (Form 8814)	134,416	6	71,086	10,6	71		116,522	62,	353		9,362
15 percent	92,675,830	D	1,662,789,240	249,418,3	86	4	42,226,232	1,083,779,	839	162,5	66,976
28 percent	25,482,063	3	483,126 484	135,275,4	15	1	15,488,715	357,368,	050	100,0	063,054
28 percent (capital gains)	1,551,50	2	89,634,330	25,097.6	12		1,123,448	67,626,	204	18,9	35,337
31 percent	3,526,47	2	105,509,510	32,707 9	48		2,448,286	78,776,	505	24.4	20,717
36 percent	1,368,40	6	90,733,102	32,663,9	17		1,119,744	75,287,	864	27,	03,631
39 6 percent	500,73	5	165,010,749	65,344 2	56		425,973	137,154,	149	54,3	313,043
Form 8615	248,80	4	1,277,281	412,2	16		-				
	Separate	returns of marn	ed persons	Return	s of head	s of hous	seholds	Ret	urns of sing	le person	s
Tax rate classes	Number	Income taxed at	income tax generated	Number	Inco		Income tax generated	Number of	Incom taxed		Income tax generated

	Separate	returns of married	d persons	Return	s or neads or nous	senolas	Ret	ums or single pers	50113
Tax rate classes	Number of returns	Income taxed at rate	income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	2,189,551	52,739,548	11,966,726	9,720,613	142,251,576	24,853,801	38,550,742	603,105,692	116,697,775
15 percent (Form 8814)	14	16	2	17,629	8,586	1,287	252	130	20
15 percent	2.189,549	28,770,629	4,315,594	9,716,791	119,071,609	17,860,741	38,543,258	431,167,164	64,675,075
28 percent	858,182	10,675,026	2,989,007	1,031,907	15,166,440	4,246,603	8,103,260	99,916,967	27,976,751
28 percent (capital gains)	35,770	3,182,623	891,134	26,130	1,453,533	406,989	366,153	17,371,970	4,864,151
31 percent	134,678	1,975,966	612,549	73,284	2,259,266	700,373	870 225	22,497,774	6,974,310
36 percent	53,398	1,753,777	631,360	26,378	1,718,894	618,802	168,885	11,972,567	4,310,124
39 6 percent	18,370	6,381,512	2,527,079	7,753	2,573,248	1,019,006	48,638	18,901,840	7,485,129
Form 8615	-						248,804	1,277,281	412,216

NOTE Detail may not add to totals because of rounding



Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1994 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1994 Forms and Instructions.

Additional Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 39, Form 1040)

Taxes calculated on Form 4970, Tax on Accumulation Distribution of Trusts and/or Form 4972, Tax on Lump-Sum Distributions were reported here.

Adjusted Gross Income Less Deficit

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership income;
- Income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;

- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1994. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 23 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 22).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes

(lines 47, 49, 50, 51, Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for

determining the taxable or nontaxable classification of the return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Minimum Tax

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 21. Form 6251) was defined as taxable income adjusted for net operating losses from other tax years plus the amount of adjustments and preferences. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax, foreign tax credit, and regular income tax before credits (line 38, Form 1040 plus any tax from Form 4970 included on line 39; Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the annual fall issue of the *Statistics of Income Bulletin*.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(line 13, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual

taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D. *Capital Gains and Losses*, but they could enter the distributions directly on line 13 of Form 1040 if they had no other gain or loss to report on Schedule D.

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the smaller of earned income or \$4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Contributions Deduction A

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to onehalf of the taxpayer's AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). Beginning in 1994, for all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

Credit for Federal Tax on Gasoline and Special Fuels

(line 59b, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed

to the original purchaser of a new, qualified dieselpowered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

Credit for the Elderly or Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 59, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 1995 Estimated Tax

(line 63, Form 1040)

This amount was the part of the overpayment of 1994 tax which taxpayers specifically requested to be credited to their estimated tax for 1995. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 25, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment from total income in the calculation of AGI.

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit Δ

(line 56, Form 1040)

The earned income credit for 1994 consisted of the basic credit with a maximum of \$2,038 for one qualifying child and \$2,528 for two or more qualifying children. In 1994, the credit was modified to include not only workers who had a qualifying child living with them for more than half the year and whose earned income and adjusted gross income were each less than \$23,755 (\$25,296 if more than one qualifying child) but also to include certain

taxpayers without dependent children. For taxpayers without children, the credit had a maximum of \$306. The taxpayer must have earned income and adjusted gross income less than \$9,000 and they (or their spouse) must be at least 25 years of age and less than 65 years old to claim the credit. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was married filing separately, or they claimed the foreign income exclusion. Also for 1994, the health insurance credit and the extra credit for a child born during the year were eliminated.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts in-

cluded amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 55, Form 1040)

This figure represents the total of the tax payments made for 1994 using Form 1040-ES, and any overpayment from the taxpayer's 1993 return that was applied to the 1994 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1994, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1994, or (b) 100% of the tax shown on Form 1040 for 1993.

Excess Social Security Taxes Withheld Δ

(line 58, Form 1040)

If a taxpayer earned more than \$60,600 (\$57,600 for 1993) in total wages from two or more employers

in 1994, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. For 1994, there was no wage base limitation for Medicare tax, therefore all covered wages were subject to Medicare tax. Filers claimed credit for such overpayment on their tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,450 deduction (\$2,350 for 1993) was allowed for each exemption claimed if adjusted gross income was less than \$83,850. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1994:

- 1) The individual received more than half of his or her support for 1994 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,450. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been

reduced or eliminated. For single taxpayers, the phaseout began at \$111,800 and was completed at \$234,300; for married persons filing jointly and surviving spouses, the phaseout began at \$167,700 and was completed at \$290,200; for heads of household, the phaseout began at \$139,750 and was completed at \$262,250; and for married persons filing separately, the phaseout began at \$83,850 and was completed at \$145,100.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign earned income exclusion was limited to the total amount of foreign earned income for 1994.

Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1994 could be carried back 2 years and then forward 5 years.

Forfeited Interest Penalty Adjustment (line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Forms 1040, 1040A, 1040EZ, and 1040PC

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, 1040TEL, and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics. All returns generated on a personal computer were classified as 1040PC regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain other tax credits. (For a complete description of each form see Section 5, 1994 Forms and Instructions.)

Gambling Loss Deduction

(included in line 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Total Itemized Deductions.")

General Business Credit

(line 44a, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, and the community development corporation credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation. the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

[(line 40 minus line 45) minus part or all of line 56, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion

of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

Income Tax Before Credits

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

Income Tax Withheld

(line 54, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 23a and 23b, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated fortaxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still al-

lowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions where the payout represented previously taxed non-deductible IRA contributions.

Interest Paid Deduction

(line 14, Schedule A)

The rules for deducting home mortgage interest for 1994 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build,

or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed at the 28 percent maximum capital gain tax rate. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 17, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Gain or Loss from Other Forms

(line 12, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Loss Carryover

(line 15, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those whose spouse died in 1992, 1993, or 1994 and the taxpayer had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpavers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

Minimum Tax Credit

(line 44c, Form 1040)

A minimum tax credit could be taken for 1994 by certain taxpayers who paid alternative minimum tax for 1993. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1994, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions

(lines 20-26, 28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling

Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1994 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Adjustment Δ

(line 24, Form 1040)

Starting in 1994, current-year moving expenses were not an itemized deduction on Schedule A. Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel

including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Moving Expense Deduction

(line 27, Schedule A)

If a taxpayer incurred moving expenses in a year before 1994, but did not deduct them on the prior year return, they may be able to take the deduction.

Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income

(line 21, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was

provided on the return form. Any foreign earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1994) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing.

Other Payments

(line 59, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

Other Tax Credits

(included in line 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It includes "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 61, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1995 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 62, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1995;
- had income only from interest and dividends;
- had gross income for 1994 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1994;
- did not have any overpayment of tax shown on his or her 1993 return applied to the 1994 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses.

Payment with Request for Extension of Filing Time

(line 57, Form 1040)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or Form 2688, Application for Additional Extension of Time to File. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contribu-

tions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction Δ

(line 7, Schedule A)

For 1994, personal property taxes deduction was on its own line, prior to 1994 it was included with

other taxes. Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(line 65, Form 1040)

If a return showed taxes of \$500 or more owed on line 64 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1994 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Primary IRA Payments

(line 23a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes

(line 49, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 62, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 63, Form 1040)

See "Credit to 1995 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method.

Rent and Royalty Net Income or Loss

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses.")

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries:
- · wages;
- commissions;
- · bonuses:
- tips;
- · fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;

- sick pay;
- the value of exercising a stock appreciation right;
- · directors' fees:
- · vacation allowances:
- most disability payments;
- · strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less the asset was considered short-term; otherwise it was considered long-term.

Net capital gain: If the combination of net shortterm gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net shortterm gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 14 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, Sales of Business Property.

Schedule D Gain Subject to 28 Percent Tax Rate

See "Tax Generated."

Secondary IRA Payments

(line 23b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Self-Employed Health Insurance Deduction Δ

(line 26, Form 1040)

The provision that allowed self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families expired on December 31, 1993. A bill was signed on April 11, 1995 restoring the provision retroactively to January 1, 1994. Taxpayers who had already filed their 1994 returns had to file an amended return if they wished to take advantage of the deduction. Amended returns, however, are not reflected in the statistics. (For more information on amended returns, see Section 2, Description of the Sample.)

Self-Employment Tax Δ

(line 47, Form 1040)

The ceiling on taxable self-employment income for 1994 was \$60,600 (\$57,600 for 1993). All net earnings greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion (there was a \$135,000 limit in 1993). (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Loss Carryover

(line 6, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

Social Security Benefits Δ

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85% of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

Social Security and Medicare Tax on Tip Income

(line 50, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and

Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction A

(included in line 34, Form 1040)

For 1994, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$750 or \$950. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$3,800;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

Married filing jointly or surviving spouses Basic deduction of \$6,350:

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$3,175;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

Head of Household

Basic deduction of \$5,600;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1994 that was paid or deducted before 1994, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1994; had paid state and local income taxes directly during 1994 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

Statutory Adjustments

(lines 23-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1994, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for one-half of self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/ reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

Tax Due at Time of Filing

(line 64, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated A

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1994, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below \$22,750 for single filers; \$38,000 for joint filers or surviving spouses; \$19,000 for married persons filing separately; and \$30,500 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$55,100 for single filers; \$91,850 for joint filers or surviving spouses; \$45,925 for married persons filing separately; and \$78,700 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$115,000 for single filers; \$140,000 for joint filers or surviving spouses; \$70,000 for married persons filing separately; and \$127,500 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$250,000 for single filers, joint filers, or surviving spouses and heads of households and \$125,000 for married

persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,200, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,200 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 is included on Form 1040, line 22. The remaining investment income in excess of the \$500 standard deduction was taxed at the child's rate (15) percent), added to the parents' tax on Form 1040, line 38, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments △

(lines 54, 55, 57-60, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1993 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil;
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included

with tax payments on the tax return itself (line 56, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

Tax Penalty

(line 65, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 54, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, Railroad Retirement Tax Act (RRTA), social

security or Medicare taxes on tip income, uncollected employee social security tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. On current year returns, "taxable income" was identical to "modified taxable income."

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associa-

tions, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits (received)

(line 20b, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax

(line 46 + line 48 - line 56, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions A

(included in line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with two exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$111,800 (\$55,900 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess

of \$111,800 (\$55,900). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus line 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

Total Statutory Adjustments

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23a-29).

Total Tax Credits

(lines 45, 56, Form 1040)

For this report, total tax credits consists of the following:

- 1) child care credit;
- 2) credit for the elderly and disabled;
- 3) foreign tax credit;
- 4) general business credit;
- 5) minimum tax credit;
- 6) earned income credit (EIC) used to offset income tax before credits;
- 7) mortgage interest credit; and
- 8) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax

before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

Total Tax Liability

(line 53 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self- employment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

(1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");

- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, Employee Business Expenses. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")



Section 5

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get a W. 2 see page 15	Other gains or (losses). Attach Form 4/97	58 Excess social security and RRTA tax withheld (see page 32)
	15a Total IRA distributions 154 b Tarable amount Ree page 17) 15b	Other payments. Check if from 4 LForm 2439. b. Form 4136 L39 Add lines 54 through 59. These are your total payments.
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dan return	18 Farm income or (loss) Attach Schedule F	62 Amount of line 61 you want REFUNDED TO YOU 63
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Figure your total	7 Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 (orm(s) Wile form(s) Will a company for some few pages 25). If ower \$400, strach		amount ▶ and type ▶ d Add lines 28a, 28b, and 28c (don't include nontaxable earned income)	earned income)
income	Ba 8b	Figure	These are your total parments. 29 If line 28d is more than line 27, subtract line 27 from line 28d	
Attach Copy 8 of	If over \$400, attach Schedule 1	your	30 Amount of line 29 you want refunded to you.	30
your Forms W-2 and 1099-R hare	10a Total IRA 10a 10a (see page 26) 10b	refund or amount	31 Amount of line 29 you want applied to your 31 1995, extirusted tax.	
My wastest person. S. W	11b Taxable amount (see page 27)	you owe	32 If line 27 is more than line 28d, subtract line 28d from line 27. This is the amount you owe. For details on how to pay, including what to	1
Engrase but do not attac	oyment co ecurity	-	see page 52.	32
with your retain	A	Sian vour	Also, include on line 32 33 Independent of people is the manned has reum and accompaning bredues and statements and to the best of my snowedge and statements and to the best of my snowedge they as true control and people is all amounts and sources of include its received during the stay set Declaration of propare; other	chedules and statements and to the best of my knowledge received during the tax year. Declaration of preparer, other
Figure	deduction (see page 34)	rieturu	than the tarpayer) is based on all information of which the preparer has any knowledge. Your signature	Yaur accupation
your	b Spouse s IRA deduction (see page 34) 15b 15c 2 Add lines 15a and 15b. These are your total adjustments. 15c	Keep a copy of this return for some section for some section for some sections.	Spouse sugnature if joint return BOTH must sign . Date	Spouse s occupation
gross	16 Subtract line 15c from line 14. This is your adjusted gross income. If Ess than \$25,256 and a child hed with you less than \$5,000 if a child lifes than \$25,250 and a child be shown on the same and the same of the same of the same of income credit in name 44.	Paid preparer's	Preparier s synthem	Check if self employed
		1994 Form 1040A page 1 use only	Frims name for yours at self-employed and	apop di2
			(B) Princed on respired paper	1994 Form 1040A page 2

Child and Dependent Care Separate 1994 To see seed seemy immer	You need to understand the following terms to complete this schedule. Qualifying person(s), Dependent care benefits, Qualified expenses, and Earned income. See Important terms on page 70.	(a) Care provider 5 (b) Address furniber sitted apt no runner ISSN of EIN. The code of runner ISSN of EIN.	(Il you need more space, use the bottom of page 21 2. Add the amounts in column (d) of line 1 3. Enter the number of qualifying persons cared for in 1994	Od you receive Od your receive APES Complete only Part II beltow	4 Enter the amount of qualified expenses you morrored and pain in 1994 DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from 4	5 Enter YOUR earned income 6 Il marined tilming a joint return, enter YOUR SPOUSE'S earned forcome til student or SPOUSE'S earned organism and accordance to the spouse of the spouse or	disubati see page 13), all outers, enter the amount from file 5.	8 Enter the amount from Form 1040A, line 17 8 5 Enter on line 9 the decimal amount shown below that applies to the	amount or mire o If time 8 is— If	-10,000 30 \$2,000-22,000 22,000 22,000-24,000	28 27 28	18 000-20,000 25	10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see page 73 for the amount of credit to enter on Form 1040A. In Prine 249.	Caution: If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return. Get Form 942 for details
Me N 1 45 305 (Form 1040A) social security number N N N N N	hat form a	Amount Part I Persons or organizations who provided	Ven Musst		Part II Credit for child and dependent care expenses	age firm enter the Amount							1994 Schedule 1 (Form 1040Å) page 1	
for Form 1040A Filers 1994	Note: If you received a form 1099-NI. Farm 1099-OID or substitute statement from a brokeage firm, enter the firm's name and the total interest shown on that form a seller-financed minitage and the buyer lead the property as a paison of that interest instituting and the buyer lead the property as a paison of that interest test Also show that instituting the set base 68 and let this interest test Also show that	buyer < social security number and address			2 Add the amounts on line 1. 5 Evolutible interest on series £E U.S. savings bonds issued after 1999. If on Form 8815, line 14 You MUST attach form 8815 to form 1040A. 4 Subtract line 3 from line 2. Enter the result here and on Form 1040A.	Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm enter the firm's name and the total dividends shown on that form List name of payer Amount						6. Add the amounts on line 5. Enter the total here and on Form 1040A	Add the drivdings on little 3. Either the total here and our roun to line 9. The Morke, 500 Form 1040A mstructions. Cal No 12035R	

The first the total amount of dependent care benefits you received to find 1944. This amount should be shown in hox 10 of your W2 former(b) DI NUSI include amount should be shown in hox 10 of your W2 former(b) DI NUSI include amount should be shown in hox 10 of your W2 former(b) DI NUSI include amounts that were reported to your 42. 12. Effect the amount to release of the gualified expenses microred in 1944 for the case of the gualified expenses microred in 1944 for the case of the gualified expenses microred in 1944 for the case of the gualified expenses microred in 1944 for the case of the gualified expenses microred in 1944 for the case of the gualified expenses microred in 1944 for the case of the gualified expenses amount form the in 6 instructions). If manded fining a sparale return, see the emistractions for the amount form the 18. Great emistractions for the amount form the 18. Great emistractions for the amount form the 18. Great emistractions for the microred to enter your spourse's earned income in 17. 18. Enter the smount from the 18. Great emistractions for the 17. In 18. In 19. In 1	Secretarian Credit for the Elderly or the Disabled 1994 1
Subtract iner anound from line 37. Subtract line 23 from line 22. If zero or less. STOP receif Exception. If you paid 1993 expenses 1 line 10 instructions. Enter the smaller of line 21 or 24 here and on line this schedule.	I Cellify that separate and totally disabled on January 1.1 91/2 or January 1.1977 OR was permanently and totally disabled on the date from the date fr

	Your social security number Spause's social security number	Τ						229w Form 1040EZ (1994)
Income Tax Return for Single and Joint Filers With No Dependents 1994	man	See instructions on back and in Form 1040E2 booklet Note: "Seesa; S silled above our report De vou sant \$1 to get this fand" If a post return does vour spouse want \$3 to go to this fand" J. Total wages, "oldress and tips This should be shown in her of all "Our. W. former Attach your W. Z former 1	2. Taxable interest income of \$400 or less if the total is an every \$400 or union to seem (1945). 3. Add lone 1 and \$2 Then is pour adjusted gross income. If the stands \$8000, see got \$15 in find not if you can taim the carried among credit on lone of it you can then the stands of the stands o	Subtract line 4 from line 3 f line 4 at larger than line 1 across 1. This is your tarable income. Enter your federal more tax withheld from box 2 of 5 your W 2 forms. The see page 15 Enter type and amount of nontaxable earned income below.	And three is and T don't undurt nontaxible earned income. These are your total payments. 9 Tax. Use the amount on line 5 to find your tax in the tax table on pages 38-32 of the booklet. Then, enter the tax from the table on this line. 10 If line 9 is larger than line 9, subtract line 9 from line 8 This is your refund. 11 If line 9 is larger than line 8, subtract line 8 from line 9 This 1s the amount you over, see page 30 for details on	move to pay and what waste on the interest of pergurant for knowledge nod belief. The returns store of pergurant in an aboutce of income I reserved a flamounts and sources of income I reserved storature.	Date Your utrupation Date Spouse a strupation	For Privacy Act and Peperwork Reduction Act Notice, see page 4 Cat No 11339W
1040EZ	Use the IRS label sor page 12 Coherasse please print	Presidential Campaign Neg Dage 12 Income Attach Cony 8 of	Form 1st W.2 here Enclose but one of the order one of the order one of the order one of the order order Note: You must check Yes or No	Payments and tax	Refund or amount	ob u	spicoal conte	For Privacy Act
sequent Garcian (proce, anol)	(in Part I):	to a mount in the to are annual throw line to are annual throw line to are annual it is in you checked box 6 in Part Lead \$5.000 to the taxable disability income of the spouse wino was under age 65. Effect the total. If you checked box 5 in Part Lener your taxable disability income to a your spouse's taxable usballity annual to a your spouse's taxable usballity annual to a your spouse's taxable usballity annual to the transmission of the former charlet fool to a your spouse's taxable usballity annual to the transmission what to neture the total substitutions.		b Northxable voterans' persons and any other personn, ammy or totabulity benefit that is personn, ammy or totabulity benefit that is personned in recome under any other. C. Add innes 13 and 13 b. (Even through these incrine idens, are not laasble they must be incrined there is not classible they must be included here to tigue your credit.) If you did not treate any of the 1yps so if northansials.	Inter 18 First the amount from Form 1940A, line 17 14 11 you checked fin Part II: Finer 11 you checked fin Part II: Finer 12 you checked fin Part II: Finer 13 you checked fin Part II: Finer 13 you checked fin Part II: Finer 14 you checked fin Part II: Finer 15 you checked fin Part II: Finer 16 you checked fin Part II: Finer 17 you checked fin Part II: Finer 18 you checked fin Part II: Finer 19 you checked finer II: Finer II: Finer 19 you checked finer II:	18 Add lines 13c and 7. 19 Subtract line 18 from line 12. If zero or less, stops you cannot take 19 Subtract line 18 from line 12. If zero or less, stops you cannot take 20 Debermal amount sead to figure the cendit. 21 Multiply line 13 done by the decrinal amount (15) on line 20. Enter 22 Inhultiply line 13 done by the decrinal amount (15) on line 20. Enter 23 Inhultiply line 13 done by the decrinal amount (15) on line 20. Enter	Ispaper.—If you tend after December 31, 1976, enter the date you retired in the space provided in Part III. Physician.—A person is permanently and totally disabled it both of the following apply 1. He to is the cannot engage in any substantial gainful activity because of a physical or mental condition, and 2. A physician determines that the disability has listed or can be expected to last 2. Commonsty for all least a vear or can lead to death.	tigat Schedule 3 (Form 1040A) page 2
	Part III Figure your credit						instructions for physician's statement	

Schedule A—Itemized Deductions (Schedule B is on back) * Attach to Form 1940 * See Instructions for Schedules A and B (Form 1940)	Schooling A Interest and Dividend Income	Your vocal secunty number
Your social security number	NAME If you had one still need myone you must also replace to	
Medical Caution Oxind recticit agreements from the profiles and Medical Medical control of control oxind and Medical Medical Action from 1000 line 22 (2). Separate 3 Medical Medical Action by 15 (4) (4) (1) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	8 8	Amount
Taxes You 5 State and focal income taxes 5 6 6 8 and 4 6 Real estate taxes leep page A 2 6 6 8 and 4 8 and 5	Note if you received a form to exerce a form to a brone-age in me.	
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12 Points not reported to you on Form 1098 See page A. 3 12 Points not reported to you on Form 1098 See page A. 3 13 Investment interest if requeed, attach Form 4952 (See 13 14 Add ines 10 intrough 13 14	2 Add the amounts on line 1 5 Ecouchabre mirrest on sewes EU IS savings bonds issued after 1989 from from 8915, line is 1 You AMUST attach from 8815 to from 1040, line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a 4 Subtract line and a subtraction from 3 from line 2. Enter the result here and on Form 1040, line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 line 8a 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 line 8a 4 Subtract line 3 from line 3 from line 3 line	ate Part III
Glifs to 15 Gifs by cash or check if any glit of \$250 or more, see Charty page A.J page A.J page A.J page A.J see page A.J I lover \$500, you MUST attach form 8283 To any or company to the provision of the page A.J see		
Cosualty or their lassies? Attach Form 4684 (See page A 4) 19 Their Lasses 13 Casualty or their lassies? Attach Form 4684 (See page A 4) 10 Expenses 20 Unrembused employee expenses—job travel, unon and Most dues, job education, etc. If required, you Must laten Masellaneus Four 2106 or 2106-EZ (See page A 5) P 20 Abbacteriors.	Where I rough	
21 Tax preparation fees 22 Other expenses—investment, safe deposit box etc. List 22 Other expenses—investment, safe deposit box etc. List 23 Advantage and amount Person (12 Carl 22 Advantage 23 Advantage 24 Advant	In paying audicentrial to the amounts on line 5 And the amounts on line 5 Capacity and oscinbulors Enter tree and on Schedule D And lines 7 and line 6 and the form 1040 line 9) And lines 7 and lines 6 fines the tests there and on Form 1040, line 9 10 Solution the 9 durine 6 Enter the tests there and on Form 1040, line 9 11 Solution the 9 fines of the fines 10 to report any other gains or licesses, enter your capital gain distributions on	stributions on
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≥ Z	O Employer 10 mamber [E.M. if any by digital to the Origin of the Origin	There are 3 kp line 11 in the second of the	200.2 20	32b Some investment is not at risk schedule C (Form 1940) 1994
om Business forstippi etc. must file form 1065 instructions for Schedule C (Crimer ispecify! Other datach Other datach	g and floung of plans of plans free Statuton reage C. 21	19 Presson may profit almost 30 19 Presson may profit started plans 20 Return was been been paper C 4 21 Reputs and maintenance 22 Suppress and maintenance 23 Suppress and maintenance 24 Suppress and maintenance 25 Suppress and maintenance 26 Suppress and maintenance 27 Suppress and maintenance 28 Suppress and maintenance 29 Suppress and entert amment 20 Returns 20 Suppress and entert amment 21 Charle Teach 100 Could 1	er on Form 1041 line 3 er on Form 1041 line 3 ins. Cal No 11334P
EDULE C TO 1005 FF TO 1040) P Partnerships, (score Proposition 1040) P Partnerships, (score Proposition 1041) P Attach to Form Toda or Form 1041 P Supplementation of Proposition 1041 P P Proposition 1041 P P P P P P P P P P P P P P P P P P P	Browneys name II no separate business name leave blank Browneys address innocuting wite at mean inn I P "by have up post office, state and IPP code Accounting method (I) Cash (I) Cash (I) Converting	where dozing prientity (1) \(\buildrel{\text{Cost}} \) \(\text	Advantance and lates 5 and 6 and 2 a	es algo included as design memory to more away and a gradual or gr
SCHEDULE C (Form 1040)	Business name II no C Business address inn Ay town uppst of F Accounting method C Acco	H when change mentiony Was tree any change at a patients and patients and patients and patient and about the a patient in the Sonor a poositionary and patients and patie	To dross more Add Image 2 and 6 Adventuring 8 But detection 20 But detecti	(statutory employer (statutory employer • if you checked 3 For Paperwork Reducts

SCHEDULE D Form 1040 Attach to form 104	2 Either your short-term (sids), if any from 2 1 Total short-term sales price amounts. 2 And coloron (30) finds 1 and 2 5 Short ferm gain from Erms 31 9 and 5252, and short-term gain from Forms 51 19		10 Enter your long-term totals. If any, from 10 Interest your consistent and the second of the secon	outstitution that the state of	17 Not togetime design or floors. Combine columns (i) and (i) or line to part (ii) to the combine columns (ii) and (ii) or line to part (iii) or line to part (iii) or line to part (iii) or line to a line to
SCHEDULE C.E.Z. Net Profit From Business State	House goss receipts from your three sources of 22 000 or second or sources of 23 000 or second or sources or second or	A Principal business or profession including product or service (1) Is a principal business or profession including product or service (2) Is a principal business or profession including product or service (3) Including the control of the principal product or service (4) Is a principal business or profession including product or service (5) Including the profession including product or service (6) Including the profession including product or service (7) Including the profession including product or service (8) Including the profession including product or service (6) Including the profession included th	8.350 2 2 2 2	First III Information on Your Vehicle. Complete this part ONLY if you are clariming car or fruck expenses on line 2. 4. Whind that you place your vehicle uniservice for insames purposes. Imonth, day year!	7 Wbb your vehicle available for use during off-duty hours? 8a Do you have evidence to support your deduction? By IT 'Yes 1's is the evidence written? Cal No 151100 Schedule C-£2 (Form 1000) 1994

antine and Loss Section Company Company	Note. Report income and expenses from your busine fram rental income or loss from Form 4835 on page 2	•	greater of 14 days or 10% of the total days rented at fair ental	value during the tax year? (See	rties		7) 🐨								12								18	-	0.7											e any losses.	-1	s 24 and 25 Enter the result here	-	page 2
SCHEDULE Supplemental Income and Loss Form 1040) From renal real estate regulars, partnerships, from renal real estate, repaires, partnerships, screporations, estates, trasts, REMICs etc.) Scriporations, estates, trasts, REMICs etc.) Scriporations, estates, trasts, REMICs etc.) Scriporations for Schedule Efform 1040	PATE Income of Loss from Rental Real Estate and Royalites. Note Apport income and repenses from your bishiness in real personal property on Schedule C or C.EZ lise page E 17. Report farm rental income or loss from Form 4435 on page 2 line 39.	1 Show the kind and location of each rental real estate property: A			heome		Rents received Royalties received			Auto and travel (see page £ 2)	Commissions		Legal and other professional fees		Mortgage interest paid to banks.	Other interest	Repairs	Supplies	Taxes		Other (list)		19 Add lines 5 through 18	20 Depreciation expense of depletion		Total expenses Add lines 19 and 20	Income or floss) from rental real	Subtract line 21 from line 3 (rents)	or line 4 (royafties). If the result is	Il you must file Form 6198		Caution: Your rental real estate	loss on line 22 may be imitted See	tile Form 8582 Real estate	42 on page 2		25. Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here	25 Total rental real estate and royally income or floss! Combine lines 24 and 25 Enter the result here		line 17. Otherwise, include this amount in the total on line 40 on
(Fo	a a	- 4	æ	S	2	•	m =	Exp	so .	ı ي	- 00	0	2	Ξ	12	=		15	16	11	28		=	≈		12	22				23					74		4 0	2	
72 2 Your social security number Your social security number (Continuestion of Part II) (RLOSS 19 GAIN	III from with the control of the con		0	0	30			Exp	S	46 1		•	10	-	12	-		-	Long-Term Capital Gains and Losses—Assets Held More Than One Year (Continuation of Part II)	4				2		12	22				22					7		4 0		

SCHEDULE EIC Earned Income Credit (Qualifying Child Information) Found to	You soul around the start.	Before You Begin • Answer the questions on page 44 (1040A) or page 27 (1040) to see if you can take this credit	 if you can take the credit. fill in the worksheet on page 45 (1040A) or page 28 (1040) to figure your credit But if you want the IRS to figure it for you, see page 40 (1040A) or page 24 (1040). 	Then, complete and attach Schedule EIC only if you have a qualifying child (see boxes on back)	Information About Your Qualifying Child or Children If you have more than two qualifying children, you only have to list two to get the maximum cre-list	Caution: If you don't fill in Jill the lines that apply it will take us forger to process your refuttin and issue your refuttin.	1 Child stating from and harmed free mean and harmed	2 Child's wear of birth	fore 1976 ANO	a was a student under age 24 at the end of 1994, check The Yes box OR	and totally disposed (see back).	Yes	ore 1994, enter the child's	5 Chirks, relationship to your (for example, son, grandchids, etc.)	6 Number of months, clinist livest with you in the U.S. in months (19)4	Do you want the earned income credit added to your take-home pay in 1995? To see if you quality, get Form W-5 from		For Paperwork Reduction Act Mouce, see Form 1040A or 1040 instructions. Cal No. 1333AM. Schedule EIC (Form 1040A or 1044) 1994			
13 - 2 You sould security number on mist either your apos meen tront trons infentios on me	and eache professionals must compride line 42 below. Informe of Loss From Partnerships and Schopations. Note if puriport uses from an insustant parallel and a annex normaliar all others in necession and memory because 6 if an outlier colorer from its partnership from 699.	(b) Elite Pior (d) Through (d) Employee (mercaned Al Risk) partnership 5 councils about the council to the coun			Nonpassive Income and Loss (D'section Tile science (Na Virigos), use income tee N-1 from Form form 5chedusk N-1			30 (ines 29 and 30. Enter the result	denutrication number		(e) Deduction or loss (f) Other recome from from Schedule N-1 Schedule N-1		34		restment Conduits (REMICs)—Residual Holder	Schedules Q, in 2 c (see from Schedules Q, ine 1b from from 3ch edules Q, ine 2b from Schedules Q, ine 1b	ude in the total on line 40 below 36	alt below 3s 40	edule and 41	State orted which
13 - 2 Tour south security market and the company of the company of the company market and	Part II Income or Loss From Partnerships and S Corpora on Sorter II and S Corpora Partnerships and S Corpora on Colon of the St of decimal in the	S (K). SHEET CONTRACT OF STREET			Passive Income and Loss (g) Pusser ecome (g) Pusser ecome (g) Pusser ecome (h) Rempasser ess (h) Rempa		8a fotals b fotals	99 Add columns (h) and (k) of line 28a	31 Total partnership and 5 corporation income or (loss). Combine lines 29 and 30. Enter the result partner and include in the total on line 40 below. The first income of Loss From Estates and Trusts.			(c) Passive addiction of loss allowed (d) Passive addiction of loss allowed (log Passive addiction of loss allowed (log Schedus K-1		D Inda's	4 Add Countries (ii) and (ii) of the 335 Add Countries (ii) and (iii) and	ate X	(4) Name dentification number Scheddes (5)	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below	FORT V SURFERING (1985) from Form 4435 Also, complete line 41 below Net farm ental increme of loss) from Form 4435 Also, complete line 41 below O TOIAL recome of loss; Combine lines 56, 31, 83, and 39 frame the result here and on from 1940, line 12 — O TOIAL recome of loss (complete lines 56, 31, 83, and 39 frame the result here and on from 1940, line 12 —		12 Reconcitation for Real Estate Professionals. If you were a real estate professional (see page E.3), enter the net income of (loss) you reported anywhere on Form 1040 from all rental real estate activities in which

SCHEDIILE	Drofit or loss From Farming	rom Farming			
(Form 1040)	► Attach to Form 1040, Form 1041, or Form 1065	rm 1041, or Form 1065	10 94	2 FTE Farm Income—Accrual Method (see page 1-3)	- 2
Time of propretial	▶ See Instructions for Schedule F (Form 1040)		Social security number (55%)		rposes; report these sales on Form
A - g r product Des que mone or wo we	ited set there. But not strongly for the principles were		With the state of	38 Sales of twestow produce systems and other products during the rear	38
			O Employer (O number (EIN), il any	39a Fotal superstree-fishbattons from y 10 y PATRI 39a	Taxable amount 39b
ing method	(1) Cash (2) C	(2) Accrual		40a	Cacable amount 40b
Did you materially participate in the n	theration of this business during 19s.	materially participate in the operation of this bissiness cluting 1994. If No. see page 1. Collimit of passave losses in resisting the page 1. Collimit of the page 1. Collimit of the 11 of Part 1. Earn Income. Pack Method. Complete Parts. I and III and III de Part 1.	The U and Mt. and line 11 of Part I.)	4 - manaya Mik V freedit i mirra dhori (i i i) frants	
	estock held for draft, breading,	Do not include sales of livestock held for draft, breading, sport, or daity purposes; report these sales on Form 4797	these sales on Form 4797		41a
1 Sales of livestock and other items you bought for resale	you bought for resale			4	219
 Cost or other basis of livestock and other items reported on line 1. Subtract line 2 from line 1. 	d other items reported on line 1			416	laxable amostik
Sales of investork produce grains	grains and uther products you raised			42 if top its it and a proceeds	, 42
Sa Total cooperative distributions (Form(s) 1099 PATR) Sa	SJ 1099 PATR) 5a	Sb Taxable amount	9		43
7 Commodity Credit Corporation (CCC) loans (see page F-2).	C) loans (see page F-2).			4.1 Custom hie (machine work) income	
a CCC loans reported under election	#		7.0	44 Other income including Federal and state gasoline or fuel tax credit or refund	3
CCC loans forfeited or repaid with certificates Crop insurance proceeds and certain disaster r	5	2)		And announds in the note of empty by the lines (18 then th) 44	45
a Amount received in 1994	98	8b Taxable amount	6 b	howevery of twestork produce grains and other products at beginning of	-
c. If election to defer to 1995 is attached. Check here 🕨 📋		8d Amount deferred from 1993	9		
	Custom bire (machine work) income	found least marte F. 20	10	47 Cost of livestorik produce grains and other products purchased during	
10 Other income including hederal and	Other income, including hederal and state gasonine or tuel tax credit or return lave player is at Cover proving add smooths to the past column for tipes 3 through 10. if accrual method tax baser	minute page 1 3) If account method taxbaver enter		the year	
the amount from page 2 line 51		mount from page 2 line 51	11	48 Add lines 46 and 47	
repairs, etc., on your home	and Accrual Method. Do not e.	include personal of living expen-	Ses sucil de takes, institution	40 Insumeror of Insuferor principles orans and other products at end of year 49	
12 Cur and truck expenses Isee page	52	5 Pension and profit-sharing		the state of the s	
			52	50 1,0st of Investock produce grains and other products sold Subtract line 49 from line 48",	20
	13	26 Rent or lease (see page F 4)		ca Cases accome Subtract has 60 from Ina 45 Enter the result here and on page 1 line 11.	
14 Conservation expenses Attach		a Vehicles machinery and equip	264	ST Gross accome Studget life 30 hors like to enter the result have been been and the am	ant on line 49 is larger than the amount on
15 custom bire (machine work)	15	b Other (land animals etc.)	7eb	In yourse the unknown place man process and process of the total on line 51 line 44 and 50 Enter the total on line 51	on line 51
	27	7 Repairs and maintenance	12	Part III Dracinal Apacultural Activity Codes	
			28	Ziren Principal Agricultural Activity Codes	
elsewhere (see page F 4)	16		62	Caution: File Schedule C (Forth 1040), Profit or Loss From 185 Food crops grow	185 Food crops grown under cover, including hydropanic
17 Employee benefit programs			25		
other than on line 25		T laxes	32		N
18 rend purchased			33		feedlots
Freight and trucking				Libor horticultural or management for a fee or on a contract 215 Hogs, sheep, and goals	goats
Gasoline, fuel and oil	21		348		240 Carry 220 Course and constraint chickens ducks proposed
Insurance (other than health)	22	٩	34b	Source engaged in the business of preducing, resing, and county are egg.	
-	232	U *	340		260 General livestock, not specializing in any one livestock
	23b	, •	340		element of any and any
ined less employment credits)	24		34!	chidno organs and opporate such as	270 Animal specialty, including bees for bearing affiliars. horses spakes etc.
			2	280	e, including fish shellfish mollusks
	ugn 34f	•	_		frogs, etc., produced within contined space
36 Nat tarm profit or (loss). Subtract is Schedule SE, fine 1, if a loss, you M.	Natitarm profit or (loss). Subtract line 35 from line 11 if a profit enter on Form 1040, lane 18, and ALSO Schedule SE fine 1, if a loss, you MUST to on to line 37 (extates trusts, and partnerships, see page F.5).	Nat farm profit or (loss). Subtact line 35 from line 11 if a profit enter on Form 1040, time 18, and ALSO on Schedule SE fine 1, if a loss, you MUST go on to line 37 lestates trusts, and partnerships, see page F.5).	36	,	290 Forest products, including forest nurseries and seed qathering, extraction of pine gum, and gathering of
The street of th	the hox that describes your investmen	wit in this activity (see page F. 5)	37a All investment is at risk		
	if you checked 378 enter the loss on Form 1040, line 18, and ALSO on Schedula SE, line 1. If you checked 37b you MUST attach Form 6198.	on Schedula SE, line 1.	37b Some investment is not at hisk	HD Ornamental floriculture and nursery products	iction, not specified
For Paperwork Reduction Act Notice, see Form 1040 instructions	see Form 1040 instructions	Cat No 11346H	Schedule F (Form 1040) 1994		
				Thirtied on responded people	

3				Individ	ual Returns	1994	
		Figure Your Credit Enter 10 I you checked in Part B; 53:000 10 10 10 10 10 10 10		towing pensions, amountes or disability income that you mouse it limb a just et of the evened in 194 and 194 a	Instance Instance	e 15 from line 14 11 zer 15 above by 2 3c and 17 ie 18 from line 12 11 z	20 Decimal amount used to figure the credit 21 Mustiply liver is become by the decimal amount (15) and line 20 Eiter the result here and on from 10st live 42 Cautons if you'll de Schedule C 62 0.0. E or f form 10st), you'redit may be 10st live 42 Cautons if you'll de Schedule C 62 0.0. E or f form 10st), you'redit may be 10st control or in the schedule C 10st or the amount of credit you credit may the 10st control or in the schedule C 10st or the amount of credit you credit may the 10st control or show the control or and the following apply control or show the cancel or and the coloring apply control or and contr
	Schedule R Credit for the Elderly or the Disabled	To the this credit and solute your tax if by the end of 1994. So to tible OR You were under a pe 65, you retired on permanent and total this beliefly, mit you may treatly one to the total or the solution of 55, you retired on permanent and total disability, mit you have the end of the form that we special endeating the permanent and total disability into you have been over the total of the form that in the permanent is the permanent and total disability into you have been over the form of the form that in the permanent into the permanent and total disability in the year permanent.	Check the Box for Your Filing Status and Age If your filing status is: And by the end of 1994. Greck only one box: Status and age Check only one box: Status and one of 1994. If you were 65 or older 1 You were 65 or older 1 You were 65 or older 1 Check only one box: 1 Check on	Both spouses were 65 or older Both spouses were 65 or older Both spouses were under 65. but only one spouse retred on permanent and Sent spouses were 65 or older Consider 65. and both return of one spouse was 55 or older. and the other spouse was 100 stability Consider was 55 or older, and the other spouse was 100 stability to permanent and doal deability the other spouse was 100 stability. One spouse was 55 or older, and the other spouse was under 65 and NOT 7 retred on permanent and total disability.	Married filming a 8 You were b5 or older and you keed apart from your spouse for all of 1994 6 Superior tellun 9 You were b5 or older and you letted on permanent and total disability and you give the spouse of all of 1994 9 Superior and you spouse to all of 1994 9 Superior and you checked box 1, 3, 7, or 8, 54 p and 11 and complete Part II on the back. All others, complete Parts II and III. Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above)	IF 1 You fleed a physician statement for this deabling for 1983 or an eatler year, or you fleed a statement for tax years Julie 1983 and your physician signed line B on the statement. AND 2 Due to your control dischard condition, you were unable to engage in any substantial gainful activity in 1994 • If you did not check this box monthave to file another statement to 1994 • If you did not check this box have your physician complete the statement below • If you did not check this box have your physician complete the statement below • If you did not check this box have your physician complete the statement below	Certify that

Couching SE 1 Coll. Fundament Tax	Althornment control 17
	Numeral persect with self-employment discurres as shown on Earm 1040). Social security number of persons
See instructions for Schedule SE (Form 1940)	
Nature of per on with self-employment income (as shown on Form 1040) Social security number of person	Section B—Long Schedule SE
	Part Self-Employment Fax
Who Must File Schedule SE You must the Schedule SE if	
 You had not equangs from self employment from other than church employee income (time 4 of Short Schedule SE of line 4c of London's technic SE) of \$400 or more. OR 	Office enginyee income. See page SE. ? A. If you has a minister measure of a rationary order or Christian Science wantitioner and you filed Fixin \$361, but you
Viru had church employee income of \$108.28 or more income from services you performed as a runnister of a member of a	had \$400 or more of other net earnings from self employment check here and continue with Part I
Heliplas vibe is the chincin emphage anomic acceptage on the employment it may be to your benefit to the Schedule SE and Note. Even If your benefit to the Schedule SE and Note. Even If your benefit to the Schedule SE and Note. Even If you have the store of Section of the Schedule SE.	1 Net farm profit or (loss) from Schedule F line 36 and farm partnerships. Schedule K 1 (Form 1065), line 15a Note: Skip this line if you use the farm optional method See page SE 3
Day even explanal mentago in construction and accompany as a minister, member of a religious urder or Christian Science Exception. If you may set remove more was from was from was from the analysis under or christian Science or normalized from 345 and secented IRS approval not to be taxed on those earnings do not file scinedule SE recontinues and you filed from 345 and secented IRS approval not to be taxed on those earnings do not file scinedule SE	~
Instead, write: Exempt-Form 4361' on Form 1040, line 47	if you use the nordern optional method. See page SE.3.
May I Use Short Schedule SE or MUST I Use Long Schedule SE?	Combine lines 1 and 2 As if line 3 is more than 2ero mulitally wre 3 by 92 35% (9235). Otherwise entler amount from line 3
Od son receive wades or top in 1954 i	- E
No Yes	3. and continue
As you, a monter member of a reagon order or Chemistra. Served positioner was more effect of positivation of the server of Stapping order or Chemistra or Assembly from a parameter of the stapping or an extension of the server	
	Maximing atom servering-friend, and missing an area of the state
An own or a new of the ordered at white by the facility while while the facility of the facili	8a forth or may be compressed to the second
No Ord you receive tips subject to	Form 4137, line 9)
	Subtract line 8c from line 7. If zero or less, enter -0 - here and on line 10 and go to line 11.
list yrus ever much employee income reported on Form. Yes, N. 3.50 a 28 or more?	10 Mattapy the smaller of line 6 or line 9 by 12 4% (124)
NO CONTRACT FOR THE PACK	12 Self-employment tax. Add lines 10 and 11 Enter here and on Form 1040, line 47
YOD MAY USE SHORT SCHEDULE SE BELOW	line 12 by
Section A.—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE	50% (5) Enter the resolt here and on Form 1040, line 25 . 11
1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships. Schedule K 1 (Form	Children Methods to righte wer calmings the page of 2
2 Net profit or (loss) from Schedule C. inne 31 Schedule C. EZ line 3, and Schedule K. I from	 Farm optional witerbook: tot may use this method only in Your gloss farm income was not more float \$2.400, or Your anses harm income was more float \$3.400, or You make harm more was more float \$3.400 and your net farm profits' were less than \$1.733
_1	14 Maritim income for optional methods 15 Enter the smaller of two-thirds (ty) of gross farm income (not less than zero) or \$1,600 Also.
3 Combine lines 1 and 2 4 Net earnings from self-employment. Multiply line 3 by 92.35% (9235) If less than \$400.	Nonferm Optional Method. You may use this method only if Nonferm Optional Method. You may use this method only if
	Vorir rich nordarit: prints, welfe less than \$1,733 and also less than 12 109 % or your house mountain. In onth, "and In onth, "and In out," and In out," and In out," and In out, "and In out," and In
• Soft nettern less, multiply line 4 by 15, 3% (15,8) Enter the result here and on Form 1040, line 47.	Visit had not estimately front self-emphayment of at least Saturith 2 on the pilot is years Caction: Visit indivise this method no more than five firmes
More than \$60,500, multiply line 4 by 2 9% (029) Then, add \$7 514 40 to the result Enter the total here and on Form 1040, line 47.	16 Subtract line 15 from line 14 17 Enter the smaller of two thinds (b) of gross nonlarm moome ⁴ frod less than zerol or the amount 17 montreal in a monor mit line 4b above
6 Deduction for one-half of self-employment tax. Mottiply line 5 by solve 151 Care the control half of Sons 1140 line 35	From Schedule I and Schedule k 1 form 1065] line 150 From Schedule C, line 13. Schedule C (E2 line 1 and Schedule k 1 form 1065] line 15a From Schedule C (E2 line 1 and Schedule k 1 form 1065] line 15c
For Paparwork Reduction Act Motice, see Form 1040 instructions. Cat No 113582 Schedule SE (Form 1040) 1994	_

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(b) Vernote 2	miles	Yes Nr.	Not applicable		No.			-						-								
		1		\$: [] [,			(b) Vehicle 2							hicle 2								
Cle	miles	miles	2 []				ě 			***************************************				(b) Vehicle								
(a) Vehicle 1			, ves		le)	arriers s							icle)									
11 12 13	5 5	17	ermitted?		he vehic	al mail c							the veh									
Vehicle Expenses Sisse instructions to find out which sections to compilete Length Information in the whilete was placed in service in the whilete was placed in service lies whilete was them fund 1994.	Alexane day round trip - orimnting distance Communication miles auchded on line 1.0. The and subtract the total from	IIII 12 Do ynu (of your spinisse) have another vehicle available for personal purposes?	II your employer provided you with a vehicle is personal use during off duty hours permitted? [] Yes		21 If Yes, is the evidence written? Section B.—Standard Mileage Rate [Use this section only if you own the vehicle.]	22. Multiply line 13 by 29¢ (29) Enter the result here and on line 1 (Rural mail carriers see instructions).	-:						here and on line 1. Section D.—Depreciation of Vehicles (Use this section only if you own the vehicle)	1								
out whi	act the	or persor	uring off d		only if y	ni no br	(a) Vehicle 1				Щ		n only if	(a) Vehicle		-						
21	and subt	available	p asn Icuo	2110	section	it here a						***************************************	is sectio	<u>e</u>								
ton A.—General Information Enter the tale webnicle was placed in service Enter the tale webnicle was shaded in service Braines senters and the form 1994 Braines anders included on line 12 Percent of business use Doude line 13 by line 12	distance and th	r vehicle	tie is pers	Do you have evidence to support your deduction?	Use this	the resu				·	, , ,		s (Use th									
ntion laced in an during line 12	nmuting on time 12	re anothe	vith a vehio	рроп уол	e Rate	9) Enter	3		43 24c		the 27		Vehicles	1.		ee .	32 12 12 12 12 12 12 12 12 12 12 12 12 12		35	36	the 37	b H
Section A. Central Expenses take instructor. The Enter the take vehicle was placed in service in Table in the vehicle was placed in service in Table in the vehicle was refused in the 12 factor	Average daily round trip commuting distance commutang miles included on fine 12. Other personal miles. Add lines 13 and 15.	ouse) hav	ided you v	nce to su	Mileag	7 29¢ (2	Section C,—Actual Expenses	insurance, etc. Vehicle rentals finelisment amount forward materials	c Subtract line 24b from line 24a	Value of employer provided vehicle (applies only if 100% of annual lease value was included	and 25	Depreciation Enter amount from line 38 below	ation of		Enter cost of other basis (see instructions) Enter amount of section 179	deduction (see instructions) Multiply line 30 by line 14 (see	section 179 deduction). Enter depreciation method and	percentage (see instructions). Multiply line 32 by the percentage on line 33 (see instructions).	4	Enter the limitation amound from the table in the line 36 instructions	by 1	Enter the smaller of line 35 or line 37 Also, enter this amount
date vehi date vehi s vehicle nutes incl	laify roun of miles it social mil	r your sp	iluyer prov	ive evide	the evid	ne 13 hy	Actual E	efc stals	ne 24b fr	plies only se value v	Add lines 23, 24c, and 25 Multiply line 25 by opercentage on line 14	Depreciation Ent	Depreci		si Sunt of 3	(see insti	section 179 deduction) Enter depreciation meth	percentage Isee instruction Multiply line 32 by the percer on line 33 (see instructions)	Add lines 31 and 34	Enter the limitation from the table in the instructions	Multiply line 36 percentage on line 14	Enter the smaller of line 37 Also, enter
on A.—Cuter the otal mile shares	ver-rije d commuta Mber ner	line 12 Do you (o	упиг етр	to you ha	tion B.—	Multiply line	L'S L'S	24a Vehicle rentals b furbanic amount	ubtract h	altre of etricle (ap nnual leas	dd Imes fultrply ercentao	epreciati	here and on line 1	1	instructions) Enter amou	eduction fultiply lir	ection 17	ercentag lultiply line ii line 33	dd lines	Enter the from the ta	Multiply percentage	nter the
Part	16				- 2	-	2	2 4					SC.							n = =		ш _
- In		- 18	- 19	20	Sec	22	23 Se	545		52	26 27	58	- 105		31 30	32	33	34	35	9	37	38
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2 Comment of the comm		Column B Meals and	Entertainment	50	28	22	23	52			26	28			93 20	32		10 From 2106 (1994)	35	9	37	38
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4 Community of the comm		Column A Column B Otter Than Meals and	and Entertainment Entertainment	erc that	7			9				(040)		00		6		10 Form 2106 (1994)	35	36	37	38
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1. The second of		Column A Column B Chier Than Meals and Meals and	and Entertainment Entertainment	or line 29 ration including train bus etc. that	J .	con lines 1 through 3 Do not			Note: If you were not reimbursed for any expenses in Step 1 skip line 1 and enter the amount from line 6 on line 8	25 Enter Amounts Your Employer Gave You for Expenses Listed in STEP 1		(040)		00	Note if both columns of line 8 are ten, stop here if Column A is less than zero, report the amount as income on Form 1040, line 7 in 1040, line 8 in 1040, lin	on	here Also, enter the total on and individuals with disabilities.	les on where to enter the total) • 10 sometime to enter the total) • 10 some 2106 (1994)	35	997	33	38

Tart Dependent Care Benefits—Complete this part only if you received these benefits 11 Einer the unbalandoun of dependent care benefits you received for 1994. This amount should be shown in bot 10 or your X Tomilis 10 ONOT include amounts that were reported to you as wages in bot 1 of Form(s) W 2. 12 Einer the amount lordered if any See the instructions.	13 Subtract line 12 from line 111 14 Enter the class amount of qualified expenses incurred in 1994 15 Enter the something person(s) 15 Enter the something person(s) 16 Enter VOUR earned notion 13 or 14 16 Enter VOUR earned notion 17 If married fining a pinnt letter meter YOUR SPOUSE is earned more fit sudent or desibled, see the inspructions of the manual invested fining a separate return, see the inspructions for the amount from line 18 or manual invested fining a separate return see the night coloring of the amount from line 18. Is, un 17 19 Excluded banefits, Enter here the smaller of the following • Stood Radon from line 18 or • Stood Radon married line 3 separate return and you were required (or enter your spouses)	20 Tatable benefities on mer 17 Tatable benefits. Such control on the 17 on the dotted line next to line 7 write 'DCB' Ine 1 On the dotted line next to line 7 write 'DCB' Ine 1 On the dotted line next to line 7 write 'DCB' Ine 2 1-25 below, and lines 4-10 on the front of this form It is line any excluded benefits shown on line 19 22 Enter \$2.400 [st 800 if two or more qualifying persons) 23 Finer the amount from line 19 24 Finer the amount from line 19	
Child and Dependent Care Expenses *** Ansatus from 1040 *** Ansatus from 1040 *** Ansatus institutions Parameter institutions Parameter institutions *** Ansatus institutions Parameter institutions *** Ansatus institutions Parameter institutions *** Ansatus insti	Cart Persons or Organizations Who Provided the Care—You must complete this part	Enter the amount of qualified expenses you mouned and paid in 1994 DO NOT water more than \$2,400 for one qualifying person or \$4,800 for two rings of the persons if you completed Part III, enter the amount from line 75. Enter YOUR earned income in more YOUR SPOUSE'S earned income if student of disabled, see the instructions), all others, enter the amount from line 5. Enter the amount from from 1040, line 32.	9 Finer on line 9 the decimal amount shown below that applies to the amount on line 8 11 line 4 in— 12

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eal by the		16						20	21	22		24		52	92			88	52	30		31	32			34	accusacy of these time estimates or accuracy of these time estimates or assertion of the control
(Before Repe	vestment				L	T		-	2	2					2				7						1	5	If you have comments concerned on the second of these time estimated and the second of
Additional General Business Credit Milowed By Section 38(c)(2) (Before Repeal by the Reventines and 1999)—Abb Annieshe n. C. Gonnaratons.	Enter the portion of the credit shown on line 5 page 1 that is attributable to the regular investment	credit under vection 49 ibeline amendment by the Revenue Reconciliation Act of 1990)	17			18		50			orm 23													Enter the smaller of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your			
redit Allowed By	age 1 that is attribu	the Revenue Reco					Enter the portion of the credit shown on line 7 page 1, that is NOT attributable to the requisir investment credit under section 46 (before	t of 1990).	enter ·0·]	enter 0 }	Form the purposes at this line only religite the amount on line 11. Form 4626 by using zero on line 6. Form 4626, and enter the result here								m					Enter this amount al Write "Sec 38(c)(2		Il lane 32 is greater than line 33, enter the excess here (see instructions)	The time needed to complete and file in this form will vary depending on moderate countries. The estimated average time is separated average time is a file of the conflete polytopic and the conflete polytopic and seading the form to the IRS 1 IN . 14 min
ral Business C	hown on line 5 p	e amendment by	me 11, page 1}			page 1	shown on line	Reconciliation Ac	if less than zero.	if less than zero.	Form 4626, and			page 1)	line 15, page 1)				line 22. or line 28			line 13, page 1		line 10, page 1 red on that line		enter the	
Additional General	ion of the credit s	section 45 ibelon	Terrative minimum (ax (from line 11, page	Multiply line 17 by 25% 1.251	for the fact that	Enter the amount from line 14 page 1	tion of the credit the requiar inve	amendrient by the Revenue Reconciliation Act of 1990).	Subtract line 20 from line 19 (if less than zero, enter -0-)	Subtract line 21 from line 16 (if less than zero, enter 0.)	of this line only a zero on line 6.		Miniply line 23 by 107-1, 10J	Net income tax (from line 12, page 1)	General business credit (from line 15, page 1)	20 100	Subtract line 26 from line 25	Subtract line 24 from line 27	Enter the smallest of line 18 I	Contract loss 20 from loss 13	/ I all 1101 67	the greater of line 30 or line 13, page 1	Subtract line 31 from line 25	affer of line 32 or it previously figu	15 page 1	reater than line 3	ranation on this termation on this termation on this termatic flowering its vious are required flowering that the complying with allow us to ligues nount of tax
Schedule A-Ac	16 Enter the port		17 Tentative min	18 Multiply line			20 Enter the por attributable to	amendment t	21 Subtract line	22 Subtract line			24 roundy me	25 Net mome t	26 General busin		71 Subtract line	28 Subtract line	29 Enter the sm	30 Cubract los	Subu	31 Enter the gre		33 Enter the small of the amount	entry on line 15 page 1	34 If line 32 is g	Paperwork Reduction Act Modice We ask for the information on this form to any out he information ask-outer laws of the information we need it to ensure it the information We need it to ensure that you are complying with these town and to allow us to ingue and information to the information of the
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General Business Credit	See separate instructions				5478}	s (Form 6765. P.	6. Part ij 130 Part ij	art I)	t (Form 8835, Pa , Part IJ	Medicare taxes	ommunity develo	1a through 1k	on lines 1a through 1k (see instructions)	uctiunis)	credit to 1994	instructions)	ased on Amor		le J line 3 (or Fol our return (see II	business credit	m 1040), line 21)	Coth D lane 12)	301 D. III.E 16.				From 6251, Inve 26 Corm 4626, Inve 13 Irom 6201 (14), Schedule H, Inve 37 Irom 6201 (14), Schedule H, Inve 37 Irom 6201 (14), Schedule H, Inve 37 Inve 6201 (14), Schedule H, Inve 37 Inve 1254, 1251 (14) (14) (14) (14) (14) (14) (14) (14
Genera	• Se			orm 3468. Part I)	4. Fart i) d as fuel (Form 6	esearch activities	credit (Form 858) v credit (Form 88	it (Form 8826. P.	r production credit (Form credit (Form B845, Part I)	ocial security and	os tra selected co	redit. Add lines	n lines Ta throug	. 1994 (see msfru	WIN OF ESOF	dit to 1994 (see	it Limitation B	m 1040, line 40	rm 1120. Schedu re credits from y	ore the general	Schedule R (For	36, line 11)		ne 10) onal source	ırm 8834. line 19	om line 8	clionisis in the 26 Form 4626, line 12 Form 4626, line 13 Form 4626, line 13 Form 50 F
			Credit	tment credit (For	for aicohol used	for increasing r	scome housing of	aled access credit	wable electricity in employment cr	nployer .	for contribution	eral business ci	edits included on	Passive activity credits allowed for 1994 (see instructions)	Carryloward of general business. WIN, or ESOP credit to 1994 (see instructions for the schedule to attach)	Carryback of general business credit to 1994 (see instructions)	STATE General Business Credit Limitation Based on Amount of Tax	8a individuals Enter amount from Form 1040, line 40	b Corporations Enter amount from Form 1120. Schedule J line 3 for Form 1120-A Part Line 18 COther filers. Enter regular tax before credits from your return (see instructions).	Credits that reduce regular tax before the general business credit	 Lredit for this eiderly or the disabled (Schedule R (Form 1040), line 10] 	Mortgage interest credit (Form 8396, line 11)	Possessions tax credit (Form 5/35)	Orphan drug credit (Form 6765, line 10) Credit for fuel from a nonconventional source.	Qualified electric vehicle credit (Form 8834, line 19) And lines 9a through 9h	Net regular tax. Subtract line 9t from line 8. Turnship morning tax food octorizings.	
3800		Vamers) crown on return	Part Tentative Credit	1a Current year investment credit (Fi	 Current year jobs credit (Form 3004, Part i) Current year credit for alcohol used as fuel (Form 6478) 	d Current year credit for increasing research activities (Form 6765. Part III)	Current year low-income housing credit (Form 8586, Part I) Current year enhanced oil recovery credit (Form 8830, Part I)	Current year disabled access credit (Form 8826, Part I)	Current year renewable electricity production credit (Form 3835, Part I) Current year Indian employment credit (Form 8845, Part II)	Current year credit for er	Current year creatif for contributions to selected community development corporations (Form and Form	Current year general business credit. Add lines 1a through 1k	Passive activity credits included Subtract time 2 from time 11	issive activity or	Carrylorward of ge schedule to attach)	rryback of gene	General B	dividuals Enter	rporations Enter	edits that reduce	edit for the elder!	ortgage interest	reign tax credin (phan drug credi	Qualified electric vehicle Add lines 9a through 9h	regular fax Su	instance minimum tal sise enstanding at institutional size enstanding by Curposators Enter amount from Research to Casalas and tusts. Enter amount in New Trocome tax a individuals Add line 10 above an Casalas Add line 10 above and Subtract line 10 a more than \$1.5000 to 11 line 10 a more than \$1.5000 to Part 10.00. International control of the casala blockness credit above the earl of the Casalas and Casalas an
1 '''	1 =	3		13 .															0 =			2		In her	3 5		

6251	Alternative Minimum Tax—Individuals • See separate instructions	######################################	8582 Pas	Passive Activity Loss Limitations	200 P
Vanier s Prown on Form 1040	► Attach to form 1040 or Form 1040NR	Your social security number	adition of white condition	אומנים וע בעומו ושסט שר בטוון ושאו	Identifying number
Part I Adjustments and Preferences	nd Preferences		Part I 1994 Passive Activity Loss Caution: See the instructions to	1994 Passive Activity Loss Cauton See the instructions for Worksheers 1 and 2 on pages 7 and 8 before completing Part	37.7
If you itemized deduction deductions, enter your st	If you itemized deductions on Schedule A Form 1040), go to line 2. If you did not itemize deductions enter your standard deduction from Form 1040. In: 3.4 and skip to line 6.	+	Rental Real Estate Activities With Active	Renial Real Estate Activities With Active Participation (for the definition of active participation ser Active Participation in a Rental Real Estate Activity on page 3 of the wistroctions)	
2 Merical and dental. Enter the smaller of Schedule. 3 Taxes. Enter the amount from Schedule A line 9	Merical and dental Enter the smaller of schedule A line 4 or 27 of Form 1040 line 32. Taxes Enter the amount from Schedule A line 9.	3	1a. Autivities with net income drom Worksheet 1. column (al)	et 1 column (a)) 1a .	
Certain interest on a horr Miscellaneous itemized d	Certain interest on a home mortgage not used to buy, build or improve your frome. Miscellaneous itemized deductions. Enter the amount from Schedule A. line 26.	- C -	b Activities with riet loss (from Worksheet 1, column (b))	1 column (b)) 1b (
6 Refund of taxes Enter at 7 Investment interest Enter		0 1 0	c. Prior year unallowed losses (from Worksheet 1. column (c))	neet 1 column (c))	
Post 1986 depreciation t Adjusted gain or loss En In terentive stock populous F	Post 1966 represation the directore between regular tax and AMT Depresation and AMT options to the Adjusted Approximate the Adjusted Amount tax gain or loss threating strike access, star AMT income over remital tax income.	9	d Combine lines 1a, 1b and 1c All Other Passive Activities	10	
	Passive activities Enter difference between AMT and regular ax nicome of loss Beneficiaries of estates and trusts. Enter the amount from Schedule K. I. Form 10411 line 8	11	2a Activities with nei income from Worksheet 2 column (a))	tet 2. column (a))	
 Lax exempt interest from Other Enter the amount. 	Lax exempt interest from private activity brands issued after BFI/BB. (Their Enter the amount, if any for each riem and enter the total on line 14	13	b Activities with net loss (from Worksheet 2, column (b))	2 column (b)} 2b (
	h Loss limitations 1 Mining costs		c Prior year unallowed losses (from Worksheet 2, column (c))	heet 2. column (c))	
c Depletion of Oceanor (pre-1987)	J Patron's adjustment k Pollution control facilities		d Combine lines 2a 2b and 2c .	20	
Installment sales Instantible delling costs	Research and experimental		3 Combine lines 1d and 2d If the result	Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3. If	
g Long term contracts 15 Total Adjustments and F	Total Adjustments and Preferences. Combine lines 1 through 14	14	Part II Special Allowance for Rent	this line and line 1d are losses, go to line 4. Otherwise, enter .d. on line 9 and go to line 10	
Part II Alternative Min	Alternative Minimum Taxable Income		Note: Enter all numbers in Part	Note: Enter all numbers in Part II as positive amounts (See instructions on page 8 for examples)	(SA)
16 Enter the amount from Fc	Enter the amount from Form 1040, line 35 If less than zero, enter as a (loss)	16	4. Enter the smaller of the loss on line 1d of the loss on line 3	or the loss on line 3	
	P		5 Enter \$150 000 if married liling separately, see the instructions	Hy, see the instructions \$	
		19	6 Enter minifical adjusted gross income, but not less than zero (see	of not less than zero (see	
20 Atternative tax net operat 21 Atternative Minimum Ta separately and line 21 is	Afternative far net operating loss deduction. See instructions Afternative Minimum Taxable Income. Subtract line 20 from line 19 (if married filting sectorative online 2): 1: none than \$7,05,000 see instructions.)	21	institutionis) Note: If there is equal to an quaster than line 5, skip lines 7, and More on a one is a skip lines 9, and then no to line 10. Otthewise, qo to	, e	
Part III Exemption Amo	Exemption Amount and Alternative Minimum Tax		line / Subtract line 6 from ine 5	7	
22 Exemption Amount. (if ti	22 Exemption Amount. (if this form is for a child under age 14, see instructions)		8 Multiply line 7 by 50% (5) Do not en	Multiply line 7 by 50% (5) Do not enter more than \$25,000 If married filing separately see	
If your filing status is: Single or head of household	t over; Ente	_	9 Enter the smaller of line 4 or line 8	on	
Married filing jointly or qua	Married fung jointly or gualifying widow(er) 150,000 45,000 22,500 Married fung separately 75,000 22,500	22	Part III Total Losses Allowed		
If line 21 is over the amo	If line 21 is over the amount shown above for your filing status, see instructions Substact the 22 from line 21 If zero or less, enter -0 - here and on lines 28 and 28	23	No Aud the income, if any, on lines 1a and 2a and enter the total	2a and enter the total . 10	
	ne 23 by married		1 Total losses allowed from all passive activities for 1994. Ad-	11 Total losses allowed from all passive activities for 1994. Add lines 9 and 10. See the	_
		25	INSTRUCTIONS TO WITH OUR TOWN TO REPORT THE MISSES OF YOUR PAPERWAYK REDUCTION ACT NOTICE, see separate instructions	CM No 53704F	Form 8582 ,1354.
26 Tentative minimum tax S 27 Enter your tax from Form 1040 line 30) minis ann	Fartative minimum tax. Subtract line. 25 from line. 24. Eriter your tax from 49.70 included on Furm. Eriter your tax from Form Poly. Ine. 81 glibus any amount from Form 49.70 included on Furm. 1.040 ine. 30 included any form 10.40 ine. 31 included.	27			
28 Alternative Minmum Tay line 27 from line 26 If zer	Attending Stylings any total rate of the styling of the styling of the styling				
For Paperwork Reduction Act Notice, see separate instructions	itics, see separate instructions 😝 Printed on recycled paper CM No 13600G	G Form 6251 19941			

tidy Color Color	aution: The worksheets are not re 8582. Keep a copy of the	equired to be filed worksheets for yo	t with your tax	r return and may	be detached	before filing Form	Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules (See instructions on Date 9)	ses Reported on	Two or More D	ifferent Form	s or Schedules	See instruction
Gornal Gold Can	orksheet 1—For Form 8582, Lin	Les 1a, 1b, and 1c	c (See instruc	Pnor year	Overa	If gain or loss	Name of Activity	(a) (See mstr.)	(b) (See mstr)	(c) Ratio (See mstr.)	(d) Unatlowed loss (See mstr)	(e) Alfowed lass (See instr)
Part	Name of activity	(a) Net income (line 1a)					Form or Schedule To Be Reported on: 1a Net loss plus pnor year unallowed					
Form or Schreder							b Not unrome from form of credule Not unrome from form of change country time 10 from fine 1a if zero					
To Be Reported on 10 be Reported on 10 be Reported on 10 be Reported on 10 be Loss 1	L. Enter on Form 8582, lines 1a, and 1c						oviless enter of	A				
A New Control Gram (e) Loss (c) Loss (c	ksheet 2—For Form 8582, Lin	res 2a, 2b, and 2c	c (See instruc	tions on page 8			To Be Reported on.					
December	Name of activity	Curren	돈			o uie 6 tii	ta. Net loss pilos prior year unallowed loss from form or schedule. ▶					
Supported to the last feed of Supported to the last feed of Supported or Supported		(a) Net income (line 2a)	-+	+		-	b Net income from form or schedule ▶					
1 De Reported on: 1 De Reported							c Subtract line 1b from line 1a if zero or less enter -0.	A .				
1 Net tots gas provises unablened by the mathematical pro							Form or Schedule To Be Reported on:					
Post Set instructions on page 9 Post from form or schedule Post instructions of page 9 Post from form or schedule Post instructions Set entiretions Post instructions Set entiretions Post instructions Set entiretions Post instructions Set entiretions Post instructions Po	Enter on Form 8582, times 2a.						1a Net loss plus pror year unallowed					
Synthetic State of None column (a) Synthetic State of None column (b) Solution of None (column (column)) Solution of None (column) Solution of None (col	ksheet 3—Use this workshee		shown on F	orm 8582, line	See instructi	ons on page 8)	loss from form or schedule b Net income from form or					
Total	Name of activity	to be reported on	_	-			c Subtract line 1b from line 1a if zero					
1.00 (See of the control of the cont							or less enter 0. Total	*		1.00		
1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00		•		1.00								
Des antractions Des Paus Des antractions 1.00	csheet 4-Allocation of Unally	owed Losses (Se	e instructions	on page 9)								
1.00 9) Interest (See national constitutions) (See national constitutions) 1.00	Name of activity	Form or scho			(be instructions)	(c) Unationed loss						
(See enfluctions) (See enfluctions)			A		1.00							
	ksheet 5—Allowed Losses (S Name of activity	Form or sche	ה ה	-	5 Unationed loss	(c) Allowed loss .See instructions)						
			A									

8615 Who Have Investment Income of More Than \$1,200	8801 Credit For Prior Year Minimum Tax—Individuals, Estates, and Trusts
► Arrach ONLY to the child's Form 1040, Form 1040M, or Form 1040MR 33	► Attach to your tax return
(A) (B) (A) (A) (A) (A) (A) (A) (A) (A) (A) (A	Identifying number
A negati prompting mid and Caudion per config. Dation of prompting 8 Parent special security number	Part I Net Minimum Tax on Exclusion Items
Committee the state of the stat	1 Combine lines 16 through 18 of your 1993 Form 6251. Estates and trusts, see iristructions
SimpleMarned filing parity Marned filing separately those of household tushfying widowiers	2 Enter adjustments and preferences treated as exclusion items. See instructions 2.3 Minimum lax seed the operating loss deduction. See instructions.
Step 1 Figure child's net investment income	4 Lombane lines 1.2 and 3. If 2ero or less, enter 0. here and on line 15 and go to Part II. If more
1. Enter childs investment income such as taxable interest and dividend income. See indicatorities. If the second is \$1,000 or less, stop bene do not file this form.	
1040 or Form 1040NR) enter	5 Enter 845,000 (\$33,750 if single or head of household for 1993, \$22,500 if married filling separately for 1993). Estates and trusts, enter \$22,500.
\$1 200 If the child ITEMIZED deductions, see instructions	of household for 1993, \$75,000 if married filing
3. Subtract line 2 from line 1 if the result is zero or less, stop here; do not complete the rest ut	
4 Enter child's taxable income from Form 1040 line 37 form 1040A line 22 or Fram 1040NR line 35	7 Substract line 5 from line 4 if Zero or less, enter 0 here and on line 8 and go to line 9
5 Finer the smaller of line 3 or line 4	Subtract line 8 from line 5 11 zero or less, enter 0. If this form is for a child under age 14 see
	4DStructions
5 or form 1040NR line 36 If the parent transferred property to a frust see instructions	10 Subtract line 9 from line 4 If 2ero or less, enter -0 - here and on line 15 and go to Part II Form 10 Admin Mary cas instructions
L OTHER chaldren	7 500 or less it married liting separately) multiply liber 10 by 26%
of the parent identified above. Do not include the amount from line 5 above	
a Add lifes by a Jid . The parameter filling status Sap instructions of from Capital Gain Tax	Advanced by from the result
Worksheet enter amount from line 4 of that worksheet here >	13 Fedance minimum rax on excitision tiems Subhaci loe in Strontino 11
10 Enter parent stax from Form 1040, line 38. Form 1040A, line 23 Form 1040EZ Line 9 or Form	Enter the amount from your 1993 Form 6251, line 27, or Form 1041, Schedule H line 38c
1040NR, line 37. If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet	minimum tax on exclusion items. Subtract line 14 from line 13 If zero or less, enter 0
here •	Minimum lax Credit and Carrytorward to 1995
11 Subtract line 10 from line 9 If time 7 is blank enter on line 13 the ambunit from line 11 sup	
12.5 Aris size and so	Enter the anount from line 15 above
Authorities 5 and 7. United the result as a decimal (counted to two	
13 Multiply from 11 Gy free 12b	1993 minimum tax credit carrytorward. Entel the artiful from your 1993 Furm Boot, liftle 26
Step 3 Figure child's tax—II lines 4 and 5 above are the same, enter 0, on line 15 and go to line 16	20 Enter the rich of your 1993 analitywed or phan drug credit. 1993 unallowed nonconventional 20
14 Subtract line 5 from line 4	21 Combined lines, 18-19, and 30-18
Lax on line 14 based on the child's filing status. See instructions, If from Capital Gain Tax	Fotoconne fines 16 19, and 20 il 2010 of less, such that allowable credits. See instructions
	Enter the amount from your 1994 Form 6251 line 26 or Form 1041 Schedule H line 37
_	
on the child's filing status. See instructions. If from Capital Ga	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on the
Worksheet, check here	appropriate line of your 1994 tax return. See instructions
18 Enter the larger of line 15 of line 17 here and on Form 1940 kire 36 Form Towns line 23, or Form 1040NR line 37. Be sure to check the box for Form 8615' even if line 17 is more than line 16. 🚩 18	6
	11
nncome) received as the beneficiary of a details, see the instructions for Form Purpose of Form, -For children under thist	we ask for the internal Revenue laws of suggestions for making this form more to figure any minimum tax credit to carry out the Internal Revenue laws of simple we would be banny to hear from carryloward
Who Must File.—Generally Form 8615	
must be filed for any child who was under age 14 on January 1, 1995, had	the Office of Management and Budget at the addresses listed in the
rate if the child's investment income is more than \$1,200 of investment income, defails, get pub. 929 , fax Rules for incore than \$1,200, use this form to and is required to file a tax return if Children and Dependents	collect the right amount of tax this form is filed the fax return with which individuals. estates, and trusts that had
neither parent was alive on December	structions
Trovestment income.—As used on this 31, 1994, do not use from 8615 to the parent's taxble income of litting from income of the parent's taxble and the parent's taxble to the parent's taxble taxble to the parent's taxble	P
normal manner	
income size as defined on page 2. If includes. Note: The parent may be able to deleted by by the due date of the child's return income size, so a large large may be used according setting and the child's return or the ch	form, Purpose of Form
yallues. on his or her children in the parent makes annuly this electron the child will not have to	1 hr. Copying, assembling, and form 8801 is used by individuals. Sending the form to the IRS, 17 min estates, and rusts to foure the
see Pub 929	minimum tax credit, if any, for atternative 1993 (see the instructions for inte 20)
For Paperwork Reduction Act Natice, see back of form. Cal No od 130 Form 8615, 1994)	Car No 100025 Form 8801 (1354)

1994	Your social security number B. Child's social security number	return	1.9			2c	a 2	1,000 00	S A	95.0 050	7	00		How or I Make the Eckened.— In make the election compete and altach form 881 a. 10 your as territor and file you are return by 10 your as territor and file you are return by 10 your as territorian and file you are return by 10 your as territorian and file you are found in order to report of your account you are come you choose to report out of your count of your account you are come you are you are come you are you are come you are you are you are come you are you
Parents' Election To Report Child's Interest and Dividends • See instructions below and on back A Attach to parents from 1040 or from 1040NR		C II more main one Form 8814 to sitisched. Check heer	Tale friet your chid's taxable interest income if this amount is different from the amounts shown in the child's Forms 1099 INT and 1099 OID, see the instructions	10	ng any Alaska Permanent 2c and go to line 3 If your litrors or dividends as a 2a s that are included on line 2b.		Add lines, 18 and 2c. If the lotal is \$1 000 or less, skip lines 4 and 5 and go to line 6. If the totals \$5 000 or more do not flet this form. Your child must file his or her own return to report the income.	at the best on too C should be did had I ambidde	Subtract line at from the 2 if you declead the bod on their cancer on their as not capalage and stributions. see the arstructions Also, include this amount in the total on form 1040, line 21, or form 1040MR, line 21 in the space next to line 21, enter "Form 8814" and show the amount for line below.		zero or less, enter 0.	is the amount on line 7 less than \$500? NO. Enter \$15 here and see the Note below YES Multiply line 7 by 15% (15). Enter the result here and see the Note below	Mode: If you checked the box on line C. above see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38 or Form 1040MR, line 37 is used to linear from the 8 in the space provided next to line 38 on Form 1040 or lines to line 3, on Form 1040 or	of on estimated tax payments for the control of the control of tax on on his or her 1991 event papel of to the control of tax and the control of tax and the control of tax and the control of tax and the control of tax and to tax and tax and to flag to the control of tax and to tax and tax and to flag to the control of tax and the control of tax and th
8814 Chii	A the state of the	C If more than me Form 8814 to attached, check here	Enter your child's taxable interest income. If this amount is different in the child's Forms 1099-INT and 1099-OID, see the instructions	b Enter your child's tax-exempt interest income Do NoT include this amount on tine 1a	Enter your chief's gross dividends, including any Alaska Permanient. Fund dividends If none enter 1.0 on line 2 and go to line 3.1 iyour norm for exerved any capital gain distributions or dividends as a normnee, see the instructions classifications that are included on line 2.5. These should be shown in box 14 of Form 1099.DWU	c Subtract line 25 from line 2a	Add lines 1a and 2c. If the total is \$1.000 total is \$5.000 or more. do not file this form the income.	Base amount	Substact line 4 from line 3 it you checket capital gain distributions, see the instructi 1040, line 21, or Form 1040NR, line 21 it show the armount Go to line b tellow	6 Amount not taxed	Soutract line 6 from line 3. If the result is 2ero or less, enter	Tax, 15 the amount on line 7 less than \$500? NO. Enter \$75 here and see the Note below YES Multiply line 7 by 15% (15) Enter the re-	Note: If you checked the box on line C a amount from line 8 in the tax you enter of 450, enter the amount from line 8 in the next to line 37 on Form 1040NR	ur to if



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Total income tax	Total standard deduction
As percentage of adjusted gross income 3.2	(See Standard deduction)
Type of tax computation3.1	Time series, 1990-1994 A
Average	
Type of tax computation	Total statutory adjustments
Classified by:	(See Statutory adjustments)
Each rate at which tax was computed	Time series, 1990-1994
Marital status 1.3, 3.6	
Number of exemptions	Total tax credits
Size of adjusted gross income 1.2, 2.1, 3.3	(See Tax credits)
1979 income concept B	Definition
Type of exemption	
Definition pg 128	Total tax liability
Reported on.	(See Tax liability)
Electronically filed returns	Definition
Form 1040PC returns	
Returns with earned income credit	Type of tax computation
Returns with itemized deductions 2.1	Classified by size of adjusted gross income 3.1
Classified by marital status	Definition
Returns with modified taxable income	
Total itemized deductions	WIT
Classified by:	U
Marital status	
Size of adjusted gross income	Unemployment compensation
Marital status	Classified by:
1979 income concept B	Marital status
Definition	Size of adjusted gross income
Reported on:	Definition
Electronically filed returns	Reported on:
Form 1040PC returns 1.8	Electronically filed returns
Returns with itemized deductions	Form 1040A returns
Classified by marital status	Form 1040PC returns 1.8
Limitation reported on:	Returns with itemized deductions
Returns with itemized deductions	Classified by marital status
Classified by marital status	Time series, 1990-1994 A
Time series, 1990-1994	
Type of deduction	Unreimbursed employee business expense
	(See also Miscellaneous itemized deductions
Total miscellaneous deductions	and employee business expense)
(See Miscellaneous itemized deductions)	Change in Law pg 10
	Definition pg 129
Total payments	Reported on returns with itemized deductions 2.1
Time series, 1990-1994	
Total rent and royalty income or loss	

Definition pg 128







